

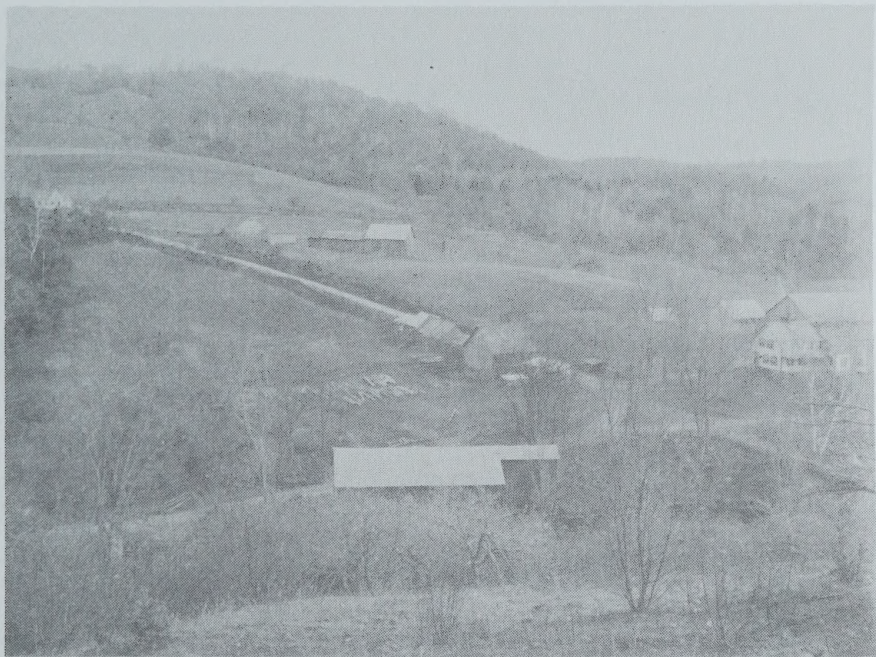
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ANNUAL REPORTS

THE SELECTMEN AND OTHER TOWN OFFICERS

OF

ALSTEAD, N.H.



**FOR THE YEAR ENDING
DECEMBER 31, 1991**

**BRING YOUR TOWN REPORT TO TOWN MEETING
TUESDAY, MARCH 10, 1992**



Photo from Donald Hubbard Estate

Front Row - Kenneth Hitchcock, Jimmie Buss, Burleigh Booker, Stanley Kmiec, Bruce Bellows, Gail Stowell, Francine Gardner, Marie Hatch.

Back Row - Roy Miller, Rowena Crosby, Marshall Benware, Paul Monty.

TOWN REPORT COVER PICTURE -

Forristal Four Corners - Jct. RTE 123, Cooper Hill and Allen Mine Road . In foreground is the Forristal Sawmill which manufactured lumber and chair stock. To the right is the Joseph Forristal farm and outbuildings - since owned by Spooner, Blake and Pecora. Halfway up hill on the Forristal Road is the Miles Farm, now owned by Miss Florece Kennedy. At the top left is school no. 6 - the Forristal school, later owned by Forrest Pratt and currently owned by Reginald Clark.

TOWN INFORMATION

Selectmen 835-2986

Meet Tuesday - 7:00 p.m. to 9:00 p.m.

Town Clerk - Tax Collector 835-2242

Monday - Tuesday 1:00 to 4:30 p.m.

Wednesday - 9:00 a.m. to Noon, 1:00 to 4:30 p.m.

Thursday - 1:00 p.m. to 7:30 p.m.

Planning Board - Second Tuesday of the month at 8:00 p.m.

Zoning Board of Adjustment - First Monday of the month at 7:30p.m.

Zoning Officer - 835-6815

Conservation Commission - First Wednesday of the month 7:00 p.m.

Fire Department

Executive Board meets first Monday of month at 7:00 p.m.

Regular meeting - second Monday at 7:00 p.m.

Rescue Squad meets - third Wednesday of the month at 7:00 p.m.

Drills are held on the fourth Monday of month at 7:00 p.m.

Library Hours

Winter Hours start November 1

Wednesday 1:00 p.m. to 4:00 p.m. and 6:00 p.m. to 8:00 p.m.

Thursday and Friday 1:00 p.m. to 6:00 p.m.

Summer Hours start May 1

Monday and Friday - 1:00 p.m. to 6:00 p.m.

Wednesday 1:00 p.m. to 4:00 p.m. and 6:00 p.m. to 8:00 p.m.

Trustees meet 3rd Wednesday of month at 7:00 p.m.

Transfer Station Hours

Monday and Wednesday 1:00 to 5:00 p.m.

Saturday 8:00 a.m. to 5:00 p.m.

Town Highway Garage 835-2428

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TOWN OFFICIALS
1991

Selectmen

James O'Brien		Term Expires 1992
Betty M. Woodell		Term Expires 1993
Clarence Meyer		Term Expires 1994
Peter D. Vos	Moderator	Term Expires 1992
Vanessa Weymouth	Clerk/Collector	Term Expires 1994
Joni Jo Roy	Treasurer	Term Expires 1993
Kenneth Winham	Road Agent	Term Expires 1992
Neil Swift Jr.	Dog Constable	Term Expires 1992
Warren Campbell	Parks Commissioner	Term Expires 1992
Erwin Ward	Chief of Police	
George Whipple	Fire Chief - Retired	
Warren Campbell	Forest Fire Warden	
	Fire Chief - 1/1/92	
H. Douglas Bays	Civil Defense Director	
Doris Dustin	Librarian	
Delinda Campbell	Health Officer	
Ralph Renzelman Jr.	Zoning Officer	
Timothy Noonan	Solid Waste Representative	

Trustees of Trust Funds

Reginald Clark	Term Expires 1992
Marie Bender	Term Expires 1993
Bruce Bellows	Term Expires 1994

Fire Commissioners

H. Douglas Bays	Term Expires 1992
James O'Brien	Term Expires 1993
Carroll E. Hatch Jr.	Term Expires 1994

Library Trustees

Florence L. Foster	Term Expires 1992
Mary Lou Huffling	Term Expires 1992
Geraldine Swift	Term Expires 1993
Paul E. Thompson	Term Expires 1993
Dorothy S. Walker	Term Expires 1994

Arch Pond Committee

Howard L. Goss	Term Expires 1992
Harry A. Neal	Term Expires 1993
Clifford Clark	Term Expires 1994

Supervisors of Checklist

Molly Leonard	Term Expires 1992
Stanley F. Kmiec	Term Expires 1994
Harry A. Neal	Term Expires 1996

Ballot Clerks

David Leonard	Frances Wilson	Gertrude Putnam	Ora Clark
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PLANNING BOARD

Patricia Adams		Term Expires 1993
Jayne L'Heureux		Term Expires 1993
Timothy Noonan		Term Expires 1994
Peter Rhoades		Term Expires 1992
Julie Stevens		Term Expires 1992
Ralph Renzelman	Ex-officio Representative	Term Expires 1994
Thomas Pemberton		Alternate Expires 1992

ZONING BOARD OF ADJUSTMENT

James Stone		Term Expires 1992
David Young		Term Expires 1993
Peter Koson	Alternate	Term Expires 1992
Michael Rogers	Alternate	Term Expires 1992
Thomas Smidutz	Alternate	Term Expires 1993
Patricia Adams		Term Expires 1994
Peter Vos		Term Expires 1994

THE MAYBELLE STILL MEMORIAL BUILDING COMMITTEE

Howard L. Goss	Term Expires 1992
Harry A. Neal	Term Expires 1993
Clifford Clark	Term Expires 1994

CONSERVATION COMMISSION

James O'Brien	Term Expires 1992
Elliot Burch	Term Expires 1992
Howard C. Weeks	Term Expires 1993
Peter Renzelman	Term Expires 1994

VILAS POOL COMMITTEE

Erwin Ward	Term Expires 1992
Juliana Stevens	Term Expires 1992
Priscilla Watson	Term Expires 1993
George Ross	Term Expires 1993
Betty Woodell	Term Expires 1994
Richard Pelletier	Term Expires 1994

SCHOOL BOARD MEMBER - ALSTEAD REPRESENTATIVE
FALL MTN. CONSOLIDATED SCHOOL DISTRICT

Gladys Nichols

STATE OF NEW HAMPSHIRE
TOWN WARRANT

To the inhabitants of the Town of Alstead in the County of Cheshire, in said State, qualified to vote in Town affairs:

You are hereby notified to meet at the Municipal Building in said Alstead on Tuesday, the 10th day of March, next at 1:00 p.m. Polls will be open until 7:30 p.m. The business meeting to be holden at 7:30 p.m. to act on the following:

- Article 1: To choose all necessary Town Officers for the ensuing year.
- Article 2: To see if the Town is in favor of adopting the zoning amendments as proposed by the Planning Board. (Official Ballot Vote)
- Article 3: To see if the Town will authorize the Selectmen to sell and convey any real estate acquired by tax liens, by auction, sealed bid or any private sale or in any other manner as justice may require. Furthermore, to authorize the Selectmen to employ agents and attorneys in furtherance of any such sale.
- Article 4: To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from State, Federal or another government unit or private source which becomes available during the year in accordance with the procedures set forth in RSA 31:95-B.
- Article 5: To see if the Town will vote to raise and appropriate the sum of \$15,000.00 to put in the Capital Reserve Fund to be used for the appraisal of all property in Alstead, either by the N.H. Tax Commission or a reliable company doing such appraisals. The additional cost of appraisals to be raised at future Town Meetings.
- Article 6: To see if the Town will vote to raise and appropriate the sum of \$9,500.00 for the support of the Home Health Care and Community Services.
- Article 7: To see if the Town will vote to raise and appropriate the sum of \$1725.00 for the support of the Monadnock Family Mental Health Service.
- Article 8: To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes if
ry.

Article 9: To see if the Town will vote to raise and appropriate the following sums for items and purposes listed:

a:	Maintenance/Repair of Town Buildings	\$ 21,300.00
b:	Bonds for Town Officers, Liability Property Insurance	50,000.00
c:	For interest on Long Term and Temporary Notes	10,516.00
d:	For Employee Benefits	25,000.00
e:	For Street/Flashing lights	7,000.00
f:	For Damage and Legal Expense	5,000.00
g:	For Emergency Management	50.00
h:	For Executive Office Expense	24,000.00
i:	For Election/Registration and Vital Statistics (Town Clerk)	13,000.00
j:	For Finance Office Expense (Tax Coll, Treasurer etc.)	25,000.00
k:	Health Officer	200.00
l:	Ambulance Expense	12,000.00
m:	Maintenance Highway/Bridges	210,000.00
n:	Town Assistance	12,000.00
o:	Planning and Zoning	4,200.00
p:	Conservation Commission	500.00
q:	Cemetery Maintenance	1,000.00
u:	Parks and Recreation	3,500.00
v:	Library	7,000.00
w:	For Police protection	19,000.00
x:	For Dog Officer	500.00
y:	Memorial Day Observance	185.00
z:	Payment Long Term Note/Lease	28,941.00
aa:	For Fire Protection	19,000.00
bb:	For Forest Fire Protection	500.00
cc:	Solid Waste Disposal	83,000.00
dd:	Regional and Assoc dues	2,400.00
		<hr/>
		\$ 584,792.00

Article 10: To see if the Town will authorize the Selectmen to sell any excess Town Equipment.

Article 11: To see if the Town will vote to raise and appropriate the sum of \$10,500.00 to be placed in a Capital Reserve Fund to used for the following:

- a: \$3,500.00 - Purchase of Fire Dept Equip.
- b: \$3,500.00 - Purchase Ambulance Equip.
- c: \$3,500.00 - Police Dept. Equip.

Article 12: To see if the Town will vote to allow the Selectmen to enter into a 2 year lease for the rent on the Town Offices with option to renew for additional 2 year period.

- Article 13: To see if the Town will vote to enter into a 5 year lease to purchase a 4 wheel drive truck to replace the GMC 1 ton, for approx. \$9,200.00 per year. The \$9,200.00 appropriation to be taken from Current Surplus as provided by RSA 35:5.
- Article 14: To see if the Town will vote to raise and appropriate the sum of \$2,700.00 to be placed in a Capital Reserve Fund to be used for sandblasting and painting of the Vilas Pool bridge. Additional costs (approx \$6,300.00) to be raised at future Town Meetings. The \$2,700.00 appropriation to be taken from Current Surplus as provided by RSA 35-5.
- Article 15: To see if the Town will vote to raise and appropriate the sum of \$10,600.00 to be placed in a Special Revenue Fund to be administered by the Selectmen for the maintenance of the Recycling Program. All future fees collected at the Transfer Station to be applied to this fund. The \$10,600.00 appropriation to be taken from Current Surplus as provided by RSA 35:5.
- Article 16: To see if the Town will vote to change the position of the Highway Road Agent from elected to appointed; thereby authorizing the Selectmen to appoint one or more highway agents with an annual review, in accordance with RSA 231:62-a/62-b.
- Article 17: To see if the Town will vote to change the elected term of office for the highway road agent from one year to a term of 3 years.
- Article 18: To see if the Town will vote to raise an appropriate the sum of \$7,500.00 for the purchase of a computer and software for the Town Clerk's office. (By Petition) \$7500.00 appropriation to be taken from Current Surplus as provided by RSA 35:5.
- Article 19: To see if the town will raise and appropriate the sum of \$20,000.00 to continue the road work on the Hill Road.
- Article 20: To see if the Town will raise and appropriate the sum of \$2,000.00 for the purchase of Map 11 Lot 118, 2.94 acres from Harry Neal for drainage, to protect our streets from future erosion.

- Article 21: To see if the Town will vote to change the appointed positions for the Planning Board and Zoning Board of Adjustment to elected positions as future terms expire, terms to be as follows:
Three (3) PLanning Board members and alternates to be elected for the first year;
Two (2) Planning Board members and alternates to be elected for the second and third year. All terms for three (3) years.
Two (2) Zoning Board of Adjustment members and one (1) alternate to be elected for the first and second year; one (1) Zoning Board of Adjustment member and one (1) alternate to be elected for the third year. All Terms for three (3) years. (By Petition)
- Article 22: To see if the Town will vote to authorize the Moderator to choose a committee of 5 (five) to study the needs of the Fire Department and report back at the annual meeting in March 1993. This committee will consist of: 1 Fire Chief
1 Fire Commissioner, 1 Assistant Fire Chief and 2 Taxpayers.
- Article 23: To transact any other business that may legally come before this meeting.

James O'Brien
Betty Woodell
Clarence Meyer

Selectmen of Alstead

Budget of the Town of Alstead
Appropriations and Estimates of Revenues
For the Ensuing Year
January 1, 1992 to December 31, 1992

Acct. No.	PURPOSES OF APPROPRIATION (RSA 31:4)	W.A. No.	Appropriations Current Year (omit cents)	Actual Expenditures Current Year (omit cents)	APPROPRIATIONS ENSUING FISCAL YEAR (omit cents) 1992
GENERAL GOVERNMENT					
4130	Executive		\$ 21,700	\$ 22,434	\$ 24,000
4140	Election, Registration, & Vital Statistics		10,000	10,924	13,000
4150	Financial Administration		24,900	25,720	25,000
4152	Revaluation of Property				
4153	Legal Expense		3,500	8,237	5,000
4155	Employee Benefits		21,800	21,877	25,000
4191	Planning and Zoning		5,000	5,004	4,200
4194	General Government Building		20,900	21,606	21,300
4195	Cemeteries		1,000	940	1,000
4196	Insurance		51,200	51,102	50,000
4197	Advertising and Regional Associations			-	2,400
-					
-					
4199	Other General Government				
PUBLIC SAFETY					
4210	Police		19,000	18,608	19,000
4215	Ambulance Donations/Defib		12,976	15,688	12,000
4220	Fire		20,000	19,187	19,000
4221	Forest Fire		800	180	500
4230	Emergency Management		50	-	50
-					
HIGHWAYS AND STREETS					
4312	Highways and Streets		205,000	206,526	210,000
4313	Bridges				
4316	Street Lighting		7,000	6,799	7,000
-					
-					
SANITATION					
4323	Solid Waste Collection				
4324	Solid Waste Disposal & Recycling		94,000	91,709	83,000
-					
-					
-					
WATER DISTRIBUTION AND TREATMENT					
4332	Water Services				
4335	Water Treatment				
-					
-					
-					
HEALTH					
4414	Pest Control Animal Officer		800	503	500
4415	Health Agencies and Hospitals		11,221	11,206	11,225
4416	Health Officer		200	-	200
-					
-					
-					
WELFARE					
4442	Direct Assistance		10,000	8,763	12,000
4444	Intergovernmental Welfare Payments				
-					
-					
-					
Sub-Totals (carry to top of page 3)			\$541,047	\$ 547,013	\$545,375

Acct. No.	PURPOSES OF APPROPRIATION (RSA 31:4)	W.A. No.	Appropriations	Actual	APPROPRIATIONS
			Current Year (omit cents)	Expenditures Current Year (omit cents)	ENSUING FISCAL YEAR (omit cents)
	TAXES		1991	1991	1992
4520	Parks and Recreation		\$ 3,500	\$ 2,615	\$ 3,500
4550	Library		7,000	7,000	7,000
4583	Patriotic Purposes		185	185	185
—					
	CONSERVATION				
4612	Purchase of Natural Resources				
4615	Conservation Comm		2,613	2,384	500
—					
	REDEVELOPMENT AND HOUSING				
—					
—					
	ECONOMIC DEVELOPMENT				
—					
—					
—					
—					
	DEBT SERVICE				
4711	Princ. Long Term Bonds & Notes /Lease		26,610	26,610	28,941
4721	Interest-Long Term Bonds & Notes		6,034	5,975	2,516
4723	Interest on TAN		10,000	6,835	8,000
—					
	CAPITAL OUTLAY				
—	Land/Pleasant St/Vilas Road				2,000
—	Computer - Town Clerk				7,500
—	Truck Lease- Highway				9,200
—	Special Rev. Fund/Transfer Station				10,600
—	Hill Road Project-Highway				20,000
—	1991 Capital Outlay		83,690	81,110	-
	OPERATING TRANSFERS OUT				
4914	To Capital Reserve Funds:				
—	Equipmt for Police/Fire/Ambulance		-	-	10,500
—	Re-appraisal Town Prop		10,000	10,000	15,000
—	Vilas Pool Bridge				2,700
—					
4916	To Trust and Agency Funds:				
—	(RSA 31:19-a)				
—					
	TOTAL APPROPRIATIONS		\$ 690,679	\$ 689,727	\$ 673,517

Acct. No.	SOURCES OF REVENUE	W.A. No.	ESTIMATED REVENUE Current Year (omit cents)	ACTUAL REVENUE Current Year (omit cents)	ESTIMATED REVENUE Ensuing Fiscal Year (omit cents)
			1991	1991	1992
	TAXES				
3120	Land Use Change Taxes		\$ 5,000	\$ 6,075	\$ 5,000
3180	Resident Taxes		-	-	-
3185	Yield Taxes		7,000	10,965	7,000
3189	Other Taxes		-	-	-
3190	Interest & Penalties on Delinquent Taxes		25,000	55,992	50,000
-	Inventory Penalties				
	LICENSES, PERMITS AND FEES				
3210	Business Licenses and Permits		2,000	1,546	500
3220	Motor Vehicle Permit Fees		105,000	100,096	100,000
3290	Other Licenses, Permits & Fees		1,000	1,065	1,500
	FROM FEDERAL GOVERNMENT				
3319	Other				
	FROM STATE				
3351	Shared Revenue		18,000	20,227	20,000
3353	Highway Block Grant		47,500	47,991	49,000
3354	Water Pollution Grants				
3356	State & Federal Forest Land Reimbursement		150	157	157
3357	Flood Control Reimbursement				
3359	Other		34,000	38,024	34,000
	FROM OTHER GOVERNMENT				
3379	Intergovernmental Revenues Donations/Contrib			3,500	
	CHARGES FOR SERVICES				
3401	Income from Departments		500	943	500
3409	Other Charges Transfer Station		4,500	6,767	5,000
	MISCELLANEOUS REVENUES				
3501	Municipal Property (Rent of)		150	90	100
3502	Interest on Investments		12,000	11,133	10,000
3509	Other Welfare Re-imbursements			340	-
	INTERFUND OPERATING TRANSFERS IN				
3914	Capital Reserve Fund				
-					
-					
3915	Enterprise Fund				
-	Sewer -				
-	Water -				
-	Electric -				
3916	Trust and Agency Funds		64,000	63,765	63,000
	OTHER FINANCING SOURCES				
3934	Proc. from Long Term Notes & Bonds				
-	Fund Balance		32,000	32,000	30,000
	TOTAL REVENUES AND CREDITS		\$357,800	\$400,676	\$375,757

Total Appropriations \$ 673,517

Less: Amount of Estimated Revenues, Exclusive of Taxes 375,757

Amount of Taxes to be Raised (Exclusive of School and County Taxes) \$ 297,760

BUDGET OF THE TOWN OF ALSTEAD, N.H.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

INVENTORY OF PROPERTY VALUES

	1990	1991
Land	\$12,996,432.	\$13,603,642.
Buildings	23,830,132.	25,906,568.
Public Utilities	546,350.	546,350.
Less Elderly & Blind Exemptions		30,000.
Net Assessed Valuation		\$37,462,410
Taxes Committed to Collector:		
Town Property Taxes Assessed		\$1,872,746.
Less War Service Credit		7,450.
Net Property Tax Committment		1,865,296.
Tax Rate		\$49.99.
Net School Appropriation	\$1,337,462.	
County Tax Assessment	150,351.	

SCHEDULE OF TOWN PROPERTY

Town hall, Lands & Buildings	\$ 93,750.
Furniture & Equipment	19,000.
Library, Land & Buildings	263,400.
Furniture & Equipment	30,000.
Police Department & Equipment	25,000.
Fire Department, Land & Buildings	
E. Alstead	14,950.
Fire Department, Equipment	200,000.
Parks, Commons & Playgorunds	94,000.
Highway Department, Land & Buildings	170,000.
Highway Equipment	189,000.
Arch Pond Property	43,200.
M34 L130	2,200.
M47 L1	34,650.
M51 L2	87,550.
M26 L2A	11,250.
M34 L19A	950.
M8 Lot 11	8,200.
Cemetery Equipment	6,275.
Maybelle Still Memorial Building	52,650.

SELECTMEN'S REPORT

1991 proved to be a busy year, with many changes taking place. After much discussion on what to do about space problems, we decided to look around and see what was offered. After advertising our needs and holding a public hearing, we voted to move to our present location. This was accomplished in the Fall, allowing the Police and Fire Chief to utilize the Selectmen/Town Clerk space. Anyone who has tried to work in limited space knows how hard this can be.

We rented our present office space on a month to month basis but would like to enter into a two year lease with an option to renew for another two years, but we need your (the Voters) support to do this. Many have asked how we could afford this move. Well, we were fortunate to have a large savings in fuel costs by joining the Fall Mt. Regional School District to bid for our heating fuel. We anticipated buying fuel at \$.95/gal. and were actually able to buy at \$.64/gal, (a savings of Approx. \$2,800.). The Police Chief also helped with these expenses by leaving approx. \$2,000. in his budget to offset rent and moving costs.

We would like to thank Warren Campbell, Molly Leonard, Vanessa Weymouth, Don and Helen Wood, and Chip Wood for their assistance in moving from one place to another. They all donated their time and it was greatly appreciated. Chip - Thank you for the use of your loader!

We have level-funded the operating budget for 1992 with hopes we don't have any "emergencies." The total budget is down by 10½% to try to help reduce the tax load. We again had a surplus this year of \$74,903. of which DRA will allow \$30,000. to be applied to appropriations. We have applied these to articles in the Warrant which we support and feel will help improve operations for the Town.

HIGHWAY

The Hill Road Project from Lakin's corner to the bottom of Esslinger's hill is ready for the final coat of black top, slated for this Spring. The second phase will be to complete the Hill Road from Acheson's to RT 12A, with phase three under review to rebuild from Cook Hill to the bottom of Acheson's Hill, probably to be completed in 1993 due to lack of funds.

Negotiations and estimates are underway to straighten out the dangerous curve on the Pine Cliff Road in front of Pecora's. We have been approached by the Gilsum Selectmen about bringing the Mine Road up to State specifications in an effort to turn this road over to the State for maintenance.

The Road Agent, Selectmen, F.W. Whitcomb, and Pike Industries are presently working on a five year plan for all town roads.

SELECTMEN PAGE 2

We have placed in the Warrant, an article to replace the 1982 1-ton GMC with another four wheel drive vehicle. Leasing seems to be cheaper than borrowing.

As possibly a point of interest, of the \$210,000. proposed highway budget, \$49,000. is received from the State of NH Highway Block Grant, our share of the highway gas tax. This leaves \$161,000. to be raised from taxes.

TRANSFER STATION

This yearly expense is a very serious concern to the Selectmen and all taxpayers, therefore, we have compiled a complete set of appropriations, expenses and savings for the years of 1988, 1989, 1990, and 1991. The new buildings are included in the yearly expenses.

APPROPRIATIONS	EXPENSES	FAVORABLE (UNFAVORABLE)
1988 \$ 70,000.	\$ 75,641.	\$ (5,641.)
1989 75,000.	98,261.	(23,261.)
1990 109,000.	104,494.	4,506.
1991 94,000.	91,709.	2,291.
<u>TOTALS \$348,000.</u>	<u>\$370,105.</u>	<u>\$(22,105.)</u>

SAVINGS REALIZED FROM RECYCLING, REDUCTION AND REUSE

Container Reduction (6 months)	\$ 5,815.
Station Fees Collected (18 months)	10,600.
Compactor Movement Reduction (12 months)	2,600.
Reduction in 1992 Budget	11,000.
	<u>TOTAL \$ 30,015.</u>

FAVORABLE/(UNFAVORABLE) \$ 7,910.

As you can see, recycling, reduction and reuse does work, but we feel that this area must have proper management, dedicated belief in recycling and market know-how.

The cost of disposable construction waste has increased this year, therefore, we had to pass this on to the user. The cost of this item is getting more and more expensive each year.

The Town is still enjoying a disposal fee of \$55.00 per ton, which we have guaranteed for a least 2 more years. After that, we cannot predict, because there are many things that can change this fee.

We are in favor of Article #15 so that we may continue our recycling. This money is from fees charged at our transfer station, allowing us to continue and not have to raise taxes for recycling. We will be applying for a State grant this year with this \$10,600. for matching funds

as other towns have.

As we look at the operation of our transfer station with a high of \$109,000. in 1990 to our proposed 1992 budget of \$83,000., we feel as if we have accomplished a great deal, and without your help, this would not be possible. As we said last year, "thanks to all you recyclers and to you who don't - come join us, Mother Earth will thank you."

We have the new heating system up and running in the Town Hall, allowing for a little more space for the Fire department. It's not much, but every little bit helps. That is one of the reasons we decided to construct the new building at the transfer station to house the tanker that would have been stored out-of-doors from November through April with no water, when that's when we need the water supply most. This also helps to solve a problem with our burn permit from the State by having water on-sight.

We were able to replace the roof on the bandstand in Milot Green through the generous donation of all the roofing supplies by Larry Wilson. Thank you Larry! We plan to replace the floor in 1992 along with painting the building.

At this time, we would like to thank two people who have served for many years and now have resigned. George Whipple has served our town as fire chief for 5 years, and Priscilla Watson for the Vilas Pool Committee. Thank you George and Priscilla for the many hours!

We have a great need for volunteers to serve on several boards. If you have some time and would like to get involved, we would appreciate this.

We would like to thank all our Department heads, Town Committee members and employees who have worked very hard in 1991, because without them - we could not function as a team to provide you the services you pay for.

Respectively submitted,

James O'Brien, Chairman
Betty Woodell
Clarence Meyer

TOWN CLERK REPORT

The Town Clerks office would like to clarify a few points about the computer proposed for the office.

The computer will be used for vehicle registrations, whether new, transfers or renewals. The software programs available will enable us to process registrations more quickly and accurately than we can do manually. It also simplifies the bookkeeping involved.

I was very pleased to finally be able to bring Plates and Decals back to Alstead. As you know, there is an additional fee charged when we issue you these items, which most of you seem quite content to pay for the convenience of getting everything done in one place. Normally, this extra fee belongs to the Clerk. In these difficult times however, I realize that the last thing any of us needs is something else to raise our taxes. For this reason, and because I believe that computerizing registrations is a wise and beneficial move, I am planning to return a large portion of the additional fee collected to the town the first year to cover the cost of the computer and software, and a smaller portion thereafter to cover maintenance and updating.

This spares the taxpayer the burden of the costs and at the same time enables this office to operate more efficiently.

I have very much enjoyed my first year as Clerk/Collector and would like to thank all of you who have been so supportive and patient while I try to get the many responsibilities of this office under my belt.

Respectively submitted,
Vanessa Weymouth

1991 Road Agent's Report

The first part of the '91 Winter had many frequent storms but came to an end earlier than usual. Expecting more Winter, left-over sand from the '91-'92 season was used by the first of '92. Salt costs for last winter were down from the previous year, totaling approx. \$13,000. This year, we escaped major washouts, resulting in no Federal Disaster funds received like previous years. Thank somebody I guess it will have to be God.

Various roads received additional gravel and about nine tons of chloride was applied to highly traveled gravel roads for compaction and dust control. The new 1989 Ford truck and spreader body works extremely well for this, especially due to its inside controls for adjusting width of spread and amount being applied. This truck has worked well the past year, with no mechanical problems. Also, with the truck being a diesel, which replaced the old gasoline truck, I can see a reduction in total fuel costs for the year. We now have two diesel trucks, with hopes that the one ton truck will be replaced with one to do similar duties only with a heavier chassis and diesel engine. This size truck, equipped with plow, 4 wheel drive, and sander dump is depended on during ice storms, snow storms and all summer for patching, running the rock rake, and general checking of roads and miscellaneous maintenance. I hope this new truck will be approved at Town Meeting and we will continue to use the 1972 GMC sand truck and the 1969 Ford truck with plow and wing, as needed in the Winter. Oldies but goodies still fail due to age but I feel with a dependable lighter truck, would help get by during a storm, making this the cheapest way out of our problems for "now".

Brush and trees were cut and chipped on Rogers Road, South Woods, Newell Pond Road and Slade and Barnett Road with a little cut in the Rhoades District. Some of the wood salvaged along the way was donated to be burned in the Town Garage for back up heat and a place to dry our mittens! Some more trees were cut and several narrow spots widened along with rock and ledge blasted in Rhoades District.

The Rhoades District bridge was replaced with an aluminum box culvert in late Fall, as we finally received the Wetland Permit from the State by Oct. 4th, and trying to decide which method to use and any alternate method was too costly. The box culvert cost \$9,625. with the remainder of the money to do the project and replacement of another 4x40' culvert near the Marlow Line came out of regular highway funds.

Four culverts were replaced on Pleasant Street, ditching, and all was repaved by FW Whitcomb. Approx \$88,000.00 was spent on paving on the tarred section of Vilas Homestead road and the Vilas Road was also repaved. Early in the year, the top coat was applied to a portion of the Mine Road that was previously rebuilt, along with the base coat on the Hill Road.

The Hill Road special appropriation was used for underdrain, ditching, cutting trees and paving roughly 2800 foot section by the "brick house." Also, more underdrain was completed from Chip Whitcomb's to the state road and six culverts of various sizes (in the wet areas) were replaced. The previous mentioned section by the "brick house" should have the top coat of pavement put on this summer as it now has only the base coat. This road, like others, is not completed but all the funds were spent.

Other culverts of various sizes were replaced on Vilas Homestead Road, Pratt and Pine Cliff Road. Miscellaneous blasting was done on Slade and Vilas Homestead Road. The roadsides were mowed by a private individual.

Copper Hill was riprapped and the bank replaced for a cost of approx. \$3200. I hope it holds this time!

And once again, the new town oarn is appreciated. I hope this year, the salt/sand storage building can be constructed. The hold up is not knowing what regulations are going to be adopted. For your information - some of neighboring states have passed laws in legistration that all salt or salt-treated sand will be kept undercover. NH Officials told me several years ago that they expect NH to do the same in the near future. Some sand undercover would sure speed up the sanding procedures during these common and much dreaded freezing rain storms, that seem to be much more popular than snow, the past few years.

Usually, along in December-January, the Selectmen will ask for some input from the Road Agent as to what road projects, bridge replacements, etc., should be done in the comming year as part of their preparing the budget. To plan ahead or to make suggestions of problems I have noticed and/or have been brought to their attention, is difficult, as not knowing as to whether I will be in as Road Agent another year. This is why I had casually mentioned that some town elected Road Agents' terms have been extended to a 3 year term like most other town offices. In this way, one could plan ahead, as most larger projects seem to take more than 1 year to complete. This can be difficult when trees have to be removed, culverts replaced, regaveled and hot top replaced in one season.

If "re-elected" this year, I hope more funds can be raised on a special article to be used to do more work in the Hill Road. With the underdrain done on the upper part, the decision must be made to spend "Big Dollars" to tear up, add new gravel and repave or if funds don't allow, then some hot top applied with the Town's grader would "help it" for a questionable number of years. Of course, the Mine Road needs more work but as of this time notice has been given from the State of NH, that if this road is brought up to State Specs, they might possibly

take it over. This would relieve us future expense and it IS the heaviest travelled road in Town. I hope the State would accept the portion rebuilt over the last 3 years.

Other projects that should be done are hot top shimming, and oil sealing in the Rhoades District, Slade Hill and Pine Cliff Roads. Various roads need culvert replacements, and the only bridge needing repair is the Prentice Hill bridge, a new deck which we have in stock.

If someone notices a problem or has an emergency, don't be afraid to call the Highway Garage at 835-2428 or my own phone - 835-6345. At this time two of the Selectmen have highway radios and they can reach us when we are out working on the roads, away from the Highway Garage.

Thank you once again for your patience, cooperation and helpfulness during the year.

Respectively submitted,
Ken Winham
Road Agent

ZONING OFFICER REPORT

A total of 63 building permits were issued this year - broken down as follows:

Houses	- 9
Sheds	- 15
Garage	- 3
Additionas	- 16
Deck/Porch	- 10
Barns	- 5
Misc.	- 1
Business	- 4

In accordance with the Alstead Zoning Ordinance, ANY ADDITIONS TO AN EXISTING STRUCTURE REQUIRES A BUILDING PERMIT.

Respectively submitted,
Rick Renzelman
Zoning Officer

REPORT OF ALSTEAD DOG CONSTABLE FOR 1991

Two hundred and six dogs were licensed in Town this past year. Fifty complaints were handled, hopefully to the satisfaction of everyone involved. Many complaints are for unrestrained dogs - so owners are reminded again of the leash law in the Town of Alstead and State of New Hampshire. Also under State Law - ALL DOGS MUST BE LICENSED.

Respectively Submitted,
Neil Swift, Jr.

REPORT OF CEMETERY CUSTODIAN

The cemeteries were raked and the leaves were removed in the Spring. The cemeteries were mowed. Graves were loamed and seeded. Brush and trees were cut and removed.

Respectively Submitted,
Richard G. Clark

SHEDD PORTER MEMORIAL LIBRARY

Alstead, New Hampshire 03602

Librarian's Report 1991

Total circulation remained about the same as last year with one exception, that of magazines. Fewer magazines were circulated, indicating the need for a larger variety to choose from.

Circulation for 1991

Adult Fiction	5,016
Adult Non-Fiction	1,274
Junior Books	11,899
Magazines, Tapes	1,087
	<hr/> 19,276

Requests for non-fiction books from the State Library numbered 61. Registered new adult borrowers numbered 51.

The updating of the card file was completed and we went on to work on discarding worn, damaged and unused books. Some were kept to be given to the Historical Society and others were passed on to the Friends of the Library, who sponsored three successful used book sales during the summer.

The Friends of the Library purchased and gave to us a new display rack, one that holds approximately 100 paperback books. This is of tremendous help. Since the trend for borrowing paperbacks continues, it does replace to some extent, the need for buying the more expensive hard cover books.

With the help of Mrs. Edith Mulliner, Mrs. Linda Campbell and with the cooperation of the teachers and parents, all grades from the Sarah Porter school in Langdon and grades K, 3, 4, and 5 from Alstead, were able to visit the library on a regular basis. We thank all those who made this possible. Their help is sincerely appreciated.

The Friends of the Library again supported the Summer Reading Program as well as the story hour, which was held on Wednesday afternoons during the summer. The reading program was completed by 42 children with an additional 9 older children participating in the ICBY Book Mark Program. A party was held in August and certificates were awarded to those completing the program. The Friends also sponsored the Magic Show which took place at Vilas Pool.

The continuing financial help received from Mrs. Lora Whitton of Sarasota, Florida, Miss Catherine MacDonald of the Marquis George MacDonald of New York and the generous Memorial donations from Mr. Frank Caruso of Cos Cob, Connecticut, and others, enabled us to buy many beautiful non-fiction books. We appreciate these gifts. They are a welcome addition to our library.

An added attraction are the two cemetery headstone rubbings done by the 4th grade under the direction of Mrs. Judy Checchi, and a picture for the children's room given by Miss MacDonald. These have been framed and will be displayed in the library.

The condition of the entrance hall continues to worsen rapidly and while many of us tend to overlook it, our many visitors are inclined to bring it to our attention. It is hoped that our finances will allow it to be repaired in the near future.

The tulip bulbs planted last Spring by the Kindergarten children gave much pleasure to all. We are hoping that the bulbs will have survived the winter and will again add color to the front of the library.

We welcome Mrs. Julia Cunniff of Langdon. She will offer additional help during the visits of the school children as well as being able to replace either Peggy or I in case of illness or during vacation time.

A special thank you to Mary Lou Huffling for her help in selecting books, to Peggy and Julia, as well as the Trustees, Friends of the Library and the Town of Alstead for the continuing support.

Doris Dustin
Librarian



Dorothy Walker, Chairman Library Trustees
Doris Dustin, Librarian

LIBRARY TRUSTEE REPORT

The trustees met on a regular basis. The officers are Chairman - Dorothy Walker, Secretary - Geraldine Swift, Treasurer - Marylou Huffling, Building Chairman - Paul Thompson with all members on the book committee.

The sidewalk was built up and resurfaced. Wooden tiers were installed around the gardens near the entrance.

The Librarian and Trustee chairman were both on the Town History Committee. This group met once or twice a month at the library, to use the reference material compiled by Miss Maybelle Still, the Marion Rawson files and others on file in the reference room.

Grave stone rubbings by the 4th grade children were framed. One is of the first school master in Town.

The hall is in urgent need of repairs. This should be our next large project.

Thanks to the Friends of the Library for book and food sales and their support and gifts.

Respectively submitted,
Dorothy Walker, Chairman

FRIEND OF THE SHEDD PORTER MEMORIAL LIBRARY

The active Friends have dwindled to a precious few, but we know there are Library friends in the area that could become volunteers to help in our endeavors. Even with a skeleton crew, we were able to have two very successful Book and Bake sales last year. We thank all our recruited bakers! We raised enough money to buy a free standing paperback book rack (at \$550.) to relieve some of the strain on the back window sills. We held our Annual Spring Tea, with a Mad Hatter Theme, entertaining several visitors and guests. We helped the Librarians sort and weed out books, and helped check out books a few times when children from school had their visit on Library Day.

Our Summer Reading Program for the children was "Some Enchanted Reading" and we even supplied a professional Magic Show at Vilas Pool for their entertainment. Our end of the year Program Party was well attended and many were able to ring the Unicorn, and we had a few heroes of the breadstick jousting tournament! There were other fun games and activities, ice cream and punch and we all had a very good time.

We hope to continue these programs and activities, but we need Readers and activity people for our next Summer Reading Program. Bakers and volunteers are needed to sit at our tables at various times and places, and we need NEW IDEAS. In these money-tight months, we would appreciate a donation of your own time, just as well as monetary donations. Thanks for your past support and we look forward to meeting new Friends.

Please call the Library at 835-6661 or Lois Sweeney at 835-2357 for more information.

REPORT OF TRUSTEES OF TRUST FUNDS

A number of dead trees and limbs were cut in Pine Grove and Alstead Center Cemeteries.

Our goals for 1992 are to right fallen and leaning stones, pour new footings, repair broken and damaged stones and clean as many as time permits.

New lots acquired and perpetual care established:

1990

Joseph & Janet McGuire	\$500.00
Jerry & Thursa Kercewich	\$800.00
John R. & Meryll M. Hess	\$200.00

1991

Richard R. & Lottie Campbell	\$200.00
James E. & Alice E. Burnham	\$200.00
Margaret, John & Pamela Bengtson	\$200.00

Lots are available and may be acquired by contacting Richard Clark, Cemetery Commissioner, at 835-6814.

Respectfully Submitted,

Bruce Bellows
Reginald Clark
Marie Bender

FOREST FIRE REPORT

As most of you know, you are required to have a FIRE PERMIT for burning brush, cooking fires, debris, incinerator and grass.

These are the questions that have to be answered before a permit is issued.

1. What is going to be burned?
Brush cannot exceed 5 inches in diameter.
2. Where is it going to be burned?
How far from nearest structure, trees and dead vegetation or overhead phone and power lines?
3. When do you want to burn?
Date, time of day - NO BURNING 9:00 a.m. to 5:00 p.m. unless raining.
4. Is material to be burned material resulting from the demolition of building? Air Pollution approval required?
5. What do you have for fire protection?
6. How much help will you have during burn?
7. Do you own the land where you plan to burn?
If not, do you have landowner's approval?
8. If you fire is declared a nuisance, will you be able to extinguish same?
9. Are there any tires or tubes in the material to be burned?
10. NOTICE!! Permits issued during rain are void if the rain stops and your fire must be extinguished at that
11. Be sure fire is completely and totally extinguished.
A BURIED FIRE IS NOT AND EXTINGUISHED FIRE.

Starting this year, permits will be issued from 9:00 a.m. to 7:00 p.m. Thank you for your cooperation on these hours. If you have questions regarding fire permits, burning etc., give me a call at 835-6839.

A point of interest might be - that you can burn without a permit with good snow cover---SPOTTED COVER DOES NOT COUNT.
Air Pollution regulations STILL have to be followed.

SMOKEY THE BEAR SAYS - PLEASE HELP PREVENT FOREST FIRES!!

Respectively submitted,
Warren Campbell
Forest Fire Warden

ALSTEAD FIRE DEPARTMENT REPORT

In 1991, the fire department was called to two structure fires. This ended four or five years without a major fire, which is a record the fire department did not want to end. It is both sad and costly to lose a home or property to fire. To help eliminate these fires, we should think fire safety. Fire prevention is the key to success.

In the past, this report has given you statistics such as how many chimney fires, smoke investigation, etc. that we had the past year. That is exactly what they are - "statistics". This year, to lower these statistics, we should practice good fire prevention.

Most of us are guilty of overlooking a fire hazard at one time or another. We may, without thinking, overload an electrical outlet, run extension cords where they might get damaged and cause a short circuit or not having something nearby to extinguish a grease fire on a stove.

The fire department is in the process of making some changes and fire awareness and prevention is top on the list. We want to be of help to the public in any way we can.

REMEMBER! 352-1100 is the number to call for any emergency.

Respectively submitted,

Warren Campbell, Fire Chief

RESCUE AND AMBULANCE REPORT

It doesn't seem possible that another year has gone by, but here it is time again for reports to be written.

We have had a very busy year with our regular meetings, training sessions, fund raising and recertifications. Four of the squad had to recerify this year.

We purchased a ram to go with the jaws. This is used to displace the dash, seats or whatever ypu want to move in order to make room for getting someone out of a vehicle. We also have our defibrillator ordered. I want to thank everyone who so generously donated in order that we could purchase this unit.

If anyone is interested in joining the squad, please contact me at 835-6839.

REMEMBER THE NUMBER to call if you need help is 352-1100.

Respectively submitted

Delinda Campbell, Ambulance Captain

POLICE REPORT

The report from the Police Department is not about how many accidents were investigated in 1991 or how many domestic complaints we responded to, it is more exciting than that. We have, at last, got our own headquarters where police matters can be handled in a business like manner with privacy and efficiency.

The time had come when "mother" wanted access to her own desk and privacy of her own home without intrusion. In other words, after 30 years of police monopoly in our den at home, she said she wanted "it" out! I must admit that there were times when I had to bring people into my home for various police related reasons, that weren't always at a convenient time and it was disturbing to the family environment.

In August when it was discussed and considered moving the office of the selectmen and town clerk to a new location where they could have the room they so badly needed, I requested the possibility of moving into their old office. The timing was perfect!

By September the former town clerk's office was beginning to take on a new look with freshly painted blue walls, three new (second hand) desks, a new typewriter and word processor and four filing cabinets. The new police station was a reality!

The convenience of having room to store evidence, file reports, a private room for interrogation, etc. can not be measured. With Officer Peltier becoming more involved in the Alstead Department, the need for a central office was necessary so that he, too, could have access to the necessary files and equipment when he was on duty.

An open house was held in November to view the new town offices and I welcome anyone who was not able to attend, to come in and see our new facility. A plan is being worked on to soon hold regular office hours on a given night of each week so that the public will be able to come in to get their pistol permits or discuss police related problems. There is a telephone at the office but calls should continue to come to my home or to Mutual Aid if you are in need of assistance.

At this time I wish to thank Officer Peltier and his wife, Julie, for their many hours spent painting and cleaning the new quarters. Their interest and enthusiasm is truly appreciated.

Thank you Dave, for your assistance as a dedicated officer during the year. I also wish to thank publicly the police officers in surrounding communities that have come forth on many occasions to assist when there was a need. It is a great feeling to know there is "back up" willing to come if called upon.

Respectfully submitted,

Erwin Ward, Chief

CONSERVATION COMMISSION REPORT FOR 1991

Good news out there at Wellman Pond! The deal with the landowner (Alex Gardner) and the Land Conservation Investment Program has finally been signed and delivered. Alstead is now the proud recipient of nearly 300 totally wild acres, including most of the pond. Thanks to those who put so much into the successful completion of this fine project, our selectmen who had to wade through reams of paperwork and to Ben Allison for his persistence and dedication. And of course, we recognize and commend this generosity of Alex Gardner, whose land this used to be. Wellman Pond is open to the public for recreational use. PLEASE CARRY OUT ALL YOUR TRASH.

Did you hear about the MOOSE in East Alstead this fall? A neighbor called me up late one afternoon and said that a big bull moose had just traipsed through her yard and was heading for the lake! Larsson (my four year old) and I revved up the old truck and headed out the drive in a bit of a hurry. Sure enough, we spotted the moose down at the bottom of Ben Roman's field getting mighty furious at some fool dog who was barking its head off. Well, it (the dog) just about got its head kicked off as we watched. Good find for Alstead, I should say!

If you have been up to Pratt Rock lately, you will notice what a mighty fine place it is for a stroll to see the view, and picnic. We did more major brush work up there this fall, with the help of the local folk. We will go back in '92 for some more good grooming and we will gladly accept assistance. A line up of those gas powered brush cutters would fix that place in a hurry! Thank you Peter Rhoades.

With town funds, we sent 9th grader, Jeremy Lund, to the Society for the Protection of NH's Forest YOUTH CONSERVATION CAMP. He had a great time and felt it was worth every penny. We hope to send another young person this year. Contact us if you know of a student who would like to go.

We worked a bit more on the Water Resource Protection Plan for Alstead. Hopefully, the draft copy will be out soon. A September water test survey of Lake Warren was completed with help from neighbors and the State biologist. It will be good to have this data in light of what may be coming up for Lake Warren this summer. It has a "dam in disrepair" and has been given an order by the State to repair it within one year or else the dam will be breached. The Commission helped get local citizens to meet and discuss the issue. If you are interested in more information, get in touch with the Lake Warren Association.

CONSERVATION CONT.

Our Commission is running on thin air these days. Our ideas are overwhelming, but our number is weak. Lots of neat things that we could do, but we need help. Come down anytime. We gather the first Wednesday of each month at 7:00 p.m. in the new Town Office. All our minutes are public and someday we hope to have a public resource file/library located in the new office.

Respectively submitted,
Elliot Burch, Chairman/Secretary
Howard Weeks, Vice Chairman
David Leonard
Peter Renzelman



Mrs. Mary Burroughs
Children's Day 1983
Third Congregational Church

ALSTEAD HISTORICAL SOCIETY

Open house was held on Memorial Day and again in August with a Balacony Book and Tag Sale. \$265.00 was realized from the sale, thanks to the generous gift of the beautiful art books from Oscar Binder, and many tag sale items from the Ward family and others.

The 4th grade students toured the museum and the "Kindernook" children enjoyed a visit and talk on American Indians. They were able to pass around the arrowheads, peace pipe, Indian pottery, beads, etc. for a hands on history lesson.

From the estate of Anna Clark and family came some early farm tools, broad axe, plows, wagon jack, beautiful early examples of 18th century hand-wrought tools.

From the estate of Donald Hubbard - over 100's photos - most from early glass negatives were received along with Alstead Union Fair ribbons and other items from Clarence Miller's estate.

Walpole Historical Society turned over a number of early items they had from Miss Maybelle Still, also her personal collection of elephants, her grandfather's tools, early eyeglasses, etc. We appreciate these Alstead treasurers for our museum.

The Walpole Historical Society borrowed our Civil War Great Coat worn by Henry Partridge, our cannon ball, a Civil War knapsack, a field blanket, photos taken during the Civil War, medals, etc. These were in their Civil War exhibit during the month of July in Walpole.

Another grave stone rubbing was framed, as were old photos, courtesy of Alma Ring.

From Jim Cook came a 18th century bacon drying rack, which was restored by Harold Walker, along with early cheese hoops. Also a collection of handmade nails and tools from the Ball Carriage Shop.

Mr. & Mrs. Hall donated a frock coat, cape and other items of 19th century clothing from the Rev. Warren Hall family. A fine mannequin was purchased to display Rev. Hall's suit, at a cost of \$150.00.

Historical Society members met regularly and assisted with research for the Alstead Town History.

Respectively submitted,
Dorothy Walker, Curator

ALSTEAD PLANNING BOARD REPORT

The Planning Board met eighteen times during the year, holding eleven regular meetings and seven work meetings. A continued slowdown in growth led to another decrease in the number of subdivision requests, with four subdivision plats approved in 1991 compared to six in 1990. None of the plats created a large number of new lots.

Recent amendments to RSA 155-E regulating earth excavation (gravel pits) required a permit to be filed by August of 1991 in order for an excavation operation to continue. As a result, five gravel pit "grandfathered" permits were issued by the Planning Board.

The Planning Board worked on updating the housing status and delineating commercial and agriculture areas in the town, using aerial photos and conducting a physical survey. The results will help the Board to trace growth patterns in Alstead.

Southwestern Region Planning Commission has completed a draft copy of the Alstead Water Resources Protection Plan. Along with assistance from the Conservation Commission, the Planning Board is helping to put some finishing touches on the plan which should be finalized this year.

The Zoning Board of Adjustment has held two joint meetings with the Planning Board during the year, in order to clarify specific articles in the Alstead Zoning ordinances. Four amendments are being placed on the ballot at Town Meeting and the Planning Board recommends the adoption of these amendments.

The 1992 budget requests for Planning and Zoning included funding for the annual tax map upkeep, which in previous years has been budgeted under town office expense.

The Planning Board needs persons to serve as alternate or full members and/or work on planning projects. Anyone interested should contact the Selectmen or a member of the Planning Board.

Respectively submitted,
Peter Rhoades, Chairman
Jayne L'Heureux
Juliana Stevens
Tim Noonan
Patricia Adams
Ralph Renzelman, Jr
(Ex-Officio Rep)

ALSTEAD BOARD OF ADJUSTMENT

Decreased construction, alteration or change of use activity, resulted in only two appeals being heard by the Zoning Board of Adjustment.

One of the most difficult areas of zoning law to understand is the concept of unnecessary hardship when applying for a variance. Hardship, as defined by law and the New Hampshire Supreme Court, has nothing to do with physical or economic condition of the owner. Hardship can be defined as a needless or unnecessary restriction of a person's right to enjoy the lawful use of his property because peculiar characteristics of the land make it impossible to comply with the exact terms of the zoning ordinance.

Recognizing the confusion that the term hardship causes, the board has amended its instructions to Applicants to include a much more comprehensive definition of this difficult concept. Copies of Instructions to Applicants and the board's Rules of Procedure are available from the Town Office.

The board is available, on an informal basis, at its regularly scheduled, monthly meetings (1st Monday of the month @ 7:30 pm) for whatever assistance, guidance, information, or help with procedures etc. that you may need. While we cannot discuss the specific facts of an appeal you may choose to file, we will be happy to help you with general information and/or procedural information that will make it easier for you to do business with us. No appointment is necessary and we would encourage everyone to take advantage of this opportunity to let us assist you.

The Zoning Board of Adjustment needs additional Alstead residents to serve as alternate members of the board. No special knowledge of zoning law is necessary, only a sincere desire to provide a public service to your fellow residents and the Town of Alstead. Anyone who is interested or has any questions should contact the selectmen or a member of the board.

Respectively submitted,
Peter Vos, Chairman
Michael Rogers, Vice-Chairman
Patricia Adams, Clerk
James Stone, Member
David Young, Member
Thomas Smidutz, Alternate

1991 VILAS POOL REPORT

Vilas Pool continues its upward progress toward becoming the Town's prime asset. Two basic repairs have yet to be accomplished - the painting of the bridge and replacement of timbers in the bell tower. When these are accomplished, our goal is to turn the field in back of the bell tower into a soccer/softball field, volleyball court and a basketball court. This way, we can run a sports camp for the benefit of our local children and also have it for use of local sports-minded adults.

Projects accomplished this year were the instalation of a handicapped access bathroom and access to the pavilion, new sink and cabinets in the manager's apartment, leveling of the pavilion with new supports under part of it, creation of a manager's office and supply room, building a new float and two new docks and one new fireplace on the upper level of the picnic area. We were helped financially with these projects by donations from some generous individuals.

This coming year will see the continuation of the traditional day camp and volleyball camp in July with additional sports and swimming during the mornings of August. Swimming lessons will also available from time to time.

The Committee hopes that even more people will be using our wonderful pool and picnic grounds.

Respectively submitted,

Committee members- Priscilla Watson, Chairman
Richard Pelletier
Bud Ross
Julie Stevens
Erwin Ward
Betty Woodell
Julie Peltier
David Peltier

TAX COLLECTORS REPORT
FISCAL YEAR ENDING DECEMBER 1991

-DR-		LEVIES OF	
UNCOLLECTED TAXES-BEGINNING MARCH 13, 1991		1991	Prior
Property Taxes			343,174.50
Land Use Taxes			564.85
Yield Taxes			722.88
TAXES COMMITTED TO COLLECTOR			
Property Taxes	1,867,007.50		
Land Use Taxes	6075.00		
Yield Taxes	10,964.43		
ADDED TAXES			
Property Taxes			267.24
OVERPAYMENTS			
Property Taxes	3,927.59		193.59
INTEREST COLLECTED ON DELINQUENT TAXES	3,088.42		33,282.53
TOTAL DEBITS		1,891,062.94	378,205.59
-CR-			
REMITTED TO TREASURER 03/13-91 to 12-31-91			
Property Taxes	1,532,443.55		337,036.55
Land Use Change Tax	5,820.00		564.85
Yield Taxes	10,410.66		722.88
Interest on Taxes	3088.42		33,282.53
DEEDED TO TOWN	138.00		
ABATEMENTS ALLOWED			
Property Taxes	2542.50		6217.27
UNCOLLECTED TAXES END OF FISCAL YEAR			
Property Taxes	335,811.04		381.51
Land Use Change Tax	255.00		
Yield Taxes	553.77		
TOTAL CREDITS		1,891,062.94	378,205.59

TAX COLLECTORS REPORT
FISCAL YEAR ENDING DECEMBER 1991

-DR-	1990	Tax Lien on Levies of 1989	Prior
Balance of Unredeemed Taxes of Fiscal Year:		82,218.05	34,071.80
Taxes Sold/Executed to Town During Fiscal Year:	182,180.75		
Interest Collected After Lien Execution:	1,027.00	5,658.51	10,313.87
Overpayments	.26		
TOTAL DEBITS	<u>183,208.01</u>	<u>87,876.56</u>	<u>44,385.67</u>
<hr/>			
-CR-			
REMITTANCE TO TREASURER DURING FISCAL YEAR:			
Redemptions	15,971.35	32,867.87	33,411.54
Interest and Costs After Sale	1,027.00	5,658.51	10,313.87
Abatements during Year	201.15		506.58
Deeded to Town During Year	209.73	145.50	153.68
Unredeemed Taxes End of Year	<u>165,798.78</u>	<u>49,204.68</u>	<u>-0-</u>
TOTAL CREDITS	<u>183,208.01</u>	<u>87,876.56</u>	<u>44,385.67</u>

Flodzik & Sanderson
Professional Association
accountants & auditors

January 16, 1992

To the Members of the
Board of Selectmen
Town of Alstead
Alstead, New Hampshire

We have audited the financial statements of the Town of Alstead for the year ended December 31, 1991 and have issued our report thereon dated January 16, 1992. In connection with our audit, we reviewed and tested the Town's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the Town's systems and procedures. We also refer you to the Appendix to this letter which explains the purpose of our review, its limitations, and the professional standards involved.

GENERAL

Typically, a report of this type places a greater emphasis on findings of a critical nature. Therefore, to put our comments and recommendations in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management. Oftentimes, they are due to factors outside the control of the Town's personnel, such as organizational restrictions, budgetary limitations, or inadequate software systems. We have noted many positive aspects of the Town's financial management and procedures which are not set forth in this report.

ADMINISTRATIVE ASSISTANT POSITION (REPEAT RECOMMENDATION)

As a follow up to our prior-year comments, we continue to recommend that the Town consider a full- or part-time administrative assistant who would provide the continuity to ensure the proper supervision of the Town's assets. The areas would include:

- A. Reviewing and appraising the soundness, adequacy, and application of accounting, financial, and operating controls.

TOWN OF ALSTEAD
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1991

- B. Ascertaining the extent of compliance with established policies, plans, and procedures, to include State and Federal statutes where applicable.
- C. Ascertaining the extent to which the Town's assets are accounted for and safeguarded from losses of all kinds.
- D. Supervising and performing the various clerical aspects of the accounting functions, including bookkeeping and responsibility for preparing periodic financial reports.
- E. Ascertaining the reliability of accounting and other data within the organization.

During the year, the Town did greatly improve its facilities. It now would be more practical for the Town to consider the above recommendations.

TRUST FUNDS

Some of the bank accounts managed by the Trustees of Trust Funds have cut-off dates in the middle of the month. This presents a problem at year end in being able to reconcile and prepare the State MS-9 reports.

We recommend that the Trustees contact the respective banking institutions to obtain cut-off bank statements at December 31, to be able to more accurately complete the MS-9 form.

LIBRARY FUND

As we reported last year, one individual has performed the duties of both the bookkeeper and the treasurer. Again, there appears to be a lack of clear written authorization for the expenditure of funds by the Trustees.

We recommend that all cash disbursements be approved by either a manifest system in which at least two officials would sign or the checks would be signed by at least two officials prior to mailing. This would provide better internal accounting controls over the disbursements.

GENERAL FIXED ASSET ACCOUNTING

In general, accounting for fixed assets provides information for estimating the amount of insurance needed, monitors asset utilization, provides a safeguard over the asset, and allows for depreciation to be estimated when applicable. The Town does not maintain records for its investment in property, plant and equipment.

Fixed asset accounting should be considered when determination of applications to be automated is made in order to comply with generally accepted accounting principles.

TOWN OF ALSTEAD
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1991

In closing, we would like to express our appreciation to those persons whose cooperation and assistance during the course of our audit have helped us to achieve efficiencies in completing our audit.

After you have reviewed our report, we would be pleased to meet with you to discuss any questions that you might have.

Very truly yours,

Platzik & Sanderson
Professional Association

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Alstead
Alstead, New Hampshire

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Alstead as of and for the year ended December 31, 1991, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Alstead as of December 31, 1991, and the results of its operations (and cash flows of nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1991, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying financial information listed as schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town. Such information has been subjected to the auditing procedures

Town of Alstead

Independent Auditor's Report on Financial Presentation

applied in the audit of the general purpose, combining and individual fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

January 16, 1992

Olshick & Sanderson
Professional Association

EXHIBIT A
TOWN OF ALSTEAD
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1991

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>ASSETS AND OTHER DEBITS</u>		
<u>Assets</u>		
Cash and Equivalents	\$224,785	\$36,858
Investments		
<u>Receivables (Net of</u>		
<u>Allowances for Uncollectibles)</u>		
Interest		
Taxes	546,006	
Accounts	13,316	2,050
Intergovernmental		2,484
Interfund Receivable	2,484	
Prepaid Items	3,153	
<u>Other Debits</u>		
Amount to Be Provided for		
Retirement of General Long-Term Debt		
TOTAL ASSETS AND OTHER DEBITS	<u>\$789,744</u>	<u>\$41,392</u>
 <u>LIABILITIES AND EQUITY</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 2,000	\$
Accrued Payroll and Benefits	1,714	
Intergovernmental Payable	686,202	
Interfund Payable		2,484
Deferred Revenue		
General Obligation Debt Payable		
Capital Leases Payable		
Total Liabilities	<u>689,916</u>	<u>2,484</u>
 <u>Equity</u>		
<u>Fund Balances</u>		
Reserved for Endowments		
Reserved for Encumbrances	24,925	
Reserved for Special Purposes		
<u>Unreserved</u>		
Designated for Special Purposes		38,908
Undesignated	74,903	
Total Equity	<u>99,828</u>	<u>38,908</u>
TOTAL LIABILITIES AND EQUITY	<u>\$789,744</u>	<u>\$41,392</u>

<u>Fiduciary Fund Type</u>	<u>Account Group</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
		<u>December 31,</u> <u>1991</u>	<u>December 31,</u> <u>1990</u>
<u>Trust Funds</u>	<u>General Long- Term Debt</u>		
\$236,656	\$	\$ 498,299	\$ 567,869
9,076		9,076	9,076
			200
		546,006	529,788
		15,366	15,872
		2,484	2,298
		2,484	1,180
		3,153	2,450
	42,668	42,668	69,278
<u>\$245,732</u>	<u>\$42,668</u>	<u>\$1,119,536</u>	<u>\$1,198,011</u>
\$	\$	\$ 2,000	\$ 1,405
		1,714	511
639		686,841	765,722
		2,484	1,180
			1,118
	14,000	14,000	28,000
	28,668	28,668	41,278
<u>639</u>	<u>42,668</u>	<u>735,707</u>	<u>839,214</u>
182,006		182,006	176,241
		24,925	27,925
63,087		63,087	51,515
		38,908	38,934
		74,903	64,182
<u>245,093</u>		<u>383,829</u>	<u>358,797</u>
<u>\$245,732</u>	<u>\$42,668</u>	<u>\$1,119,536</u>	<u>\$1,198,011</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF ALSTEAD

*Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1991*

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>Revenues</u>		
Taxes	\$1,924,635	\$
Licenses and Permits	102,707	
Intergovernmental	106,399	1,304
Charges for Services	7,800	80
Miscellaneous	78,738	28,917
<u>Other Financing Sources</u>		
Operating Transfers In		11,690
<u>Total Revenues and Other Financing Sources</u>	<u>2,220,279</u>	<u>41,991</u>
<u>Expenditures</u>		
<u>Current</u>		
General Government	167,844	
Public Safety	37,975	
Highways, Streets, Bridges	229,589	1,492
Sanitation	91,709	
Health	27,397	
Welfare	8,763	
Culture and Recreation	5,184	39,925
Capital Outlay	78,220	
<u>Debt Service</u>		
Principal	14,000	
Interest	9,156	
Intergovernmental	1,522,643	
<u>Other Financing Uses</u>		
Operating Transfers Out	20,078	600
<u>Total Expenditures and Other Financing Uses</u>	<u>2,212,558</u>	<u>42,017</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	7,721	(26)
<u>Fund Balances - January 1 (As Restated - Note 6)</u>	<u>92,107</u>	<u>38,934</u>
<u>Fund Balances - December 31</u>	<u>\$ 99,828</u>	<u>\$38,908</u>

Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	December 31,	December 31,
	1991	1990
\$	\$1,924,635	\$2,055,998
	102,707	111,561
	107,703	130,996
	7,880	5,952
4,590	112,245	112,125
<u>10,000</u>	<u>21,690</u>	<u>21,447</u>
<u>14,590</u>	<u>2,276,860</u>	<u>2,438,079</u>
3,845	171,689	203,044
	37,975	37,400
	231,081	283,468
	91,709	104,494
	27,397	24,582
	8,763	8,390
	45,109	32,988
	78,220	28,745
	14,000	14,000
	9,156	12,075
	1,522,643	1,672,990
<u> </u>	<u>20,678</u>	<u>21,057</u>
<u>3,845</u>	<u>2,258,420</u>	<u>2,443,233</u>
10,745	18,440	(5,154)
<u>75,324</u>	<u>206,365</u>	<u>211,519</u>
<u>\$86,069</u>	<u>\$ 224,805</u>	<u>\$ 206,365</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C

TOWN OF ALSTEAD

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual
 General and Special Revenue Funds
 For the Fiscal Year Ended December 31, 1991

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$1,889,773	\$1,924,635	\$34,862
Licenses and Permits	108,000	102,707	(5,293)
Intergovernmental	106,399	106,399	
Charges for Services	5,150	7,800	2,650
Miscellaneous	72,000	78,738	6,738
<u>Other Financing Sources</u>			
Operating Transfers In			
<u>Total Revenues and Other Financing Sources</u>	<u>2,181,322</u>	<u>2,220,279</u>	<u>38,957</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	161,500	167,844	(6,344)
Public Safety	41,350	37,975	3,375
Highways, Streets, Bridges	226,764	229,589	(2,825)
Sanitation	94,000	91,709	2,291
Health	25,197	27,397	(2,200)
Welfare	10,000	8,763	1,237
Culture and Recreation	6,298	5,184	1,114
Capital Outlay	105,725	78,220	27,505
<u>Debt Service</u>			
Principal	14,000	14,000	
Interest	12,380	9,156	3,224
Intergovernmental	1,522,643	1,522,643	
<u>Other Financing Uses</u>			
Operating Transfers Out	21,390	20,078	1,312
<u>Total Expenditures and Other Financing Uses</u>	<u>2,241,247</u>	<u>2,212,558</u>	<u>28,689</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(59,925)	7,721	67,646
<u>Fund Balances - January 1 (As Restated - Note 6)</u>	<u>92,107</u>	<u>92,107</u>	
<u>Fund Balances - December 31</u>	<u>\$ 32,182</u>	<u>\$ 99,828</u>	<u>\$67,646</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$1,889,773	\$1,924,635	\$34,862
			108,000	102,707	(5,293)
	1,304	1,304	106,399	107,703	1,304
	80	80	5,150	7,880	2,730
	28,917	28,917	72,000	107,655	35,655
<u>11,390</u>	<u>11,690</u>	<u>300</u>	<u>11,390</u>	<u>11,690</u>	<u>300</u>
<u>11,390</u>	<u>41,991</u>	<u>30,601</u>	<u>2,192,712</u>	<u>2,262,270</u>	<u>69,558</u>
			161,500	167,844	(6,344)
			41,350	37,975	3,375
1,500	1,492	8	228,264	231,081	(2,817)
			94,000	91,709	2,291
			25,197	27,397	(2,200)
			10,000	8,763	1,237
9,890	39,925	(30,035)	16,188	45,109	(28,921)
			105,725	78,220	27,505
			14,000	14,000	
			12,380	9,156	3,224
			1,522,643	1,522,643	
<u> </u>	<u>600</u>	<u>(600)</u>	<u>21,390</u>	<u>20,678</u>	<u>712</u>
<u>11,390</u>	<u>42,017</u>	<u>(30,627)</u>	<u>2,252,637</u>	<u>2,254,575</u>	<u>(1,938)</u>
	(26)	(26)	(59,925)	7,695	67,620
<u>38,934</u>	<u>38,934</u>	<u> </u>	<u>131,041</u>	<u>131,041</u>	<u> </u>
<u>\$38,934</u>	<u>\$38,908</u>	<u>(\$ 26)</u>	<u>\$ 71,116</u>	<u>\$ 138,736</u>	<u>\$67,620</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF ALSTEAD
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1991

	Fiduciary Fund Type Nonexpendable Trust Funds	Total (Memorandum Only) December 31, 1990
<u>Operating Revenues</u>		
New Funds	\$ 1,253	\$ 2,700
Interest and Dividends	<u>13,426</u>	<u>13,617</u>
<u>Total Operating Revenues</u>	<u>14,679</u>	<u>16,317</u>
<u>Operating Expenses</u>		
Support of Schools	578	491
Cemeteries and Other	<u>5,897</u>	<u>6,981</u>
<u>Total Operating Expenses</u>	<u>6,475</u>	<u>7,472</u>
<u>Operating Income</u>	8,204	8,845
<u>Operating Transfers</u>		
Transfers Out	(<u>1,612</u>)	(<u>1,590</u>)
<u>Net Income</u>	6,592	7,255
<u>Fund Balance - January 1</u>	<u>152,432</u>	<u>145,177</u>
<u>Fund Balance - December 31</u>	<u>\$159,024</u>	<u>\$152,432</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF ALSTEAD
Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1991

	Fiduciary Fund Type Nonexpendable Trust Funds	Total (Memorandum Only) December 31, 1990
<u>Cash Flows From Operating Activities</u>		
Interest and Dividends Received	\$ 13,474	\$ 13,594
New Funds Received	1,253	2,700
Trust Income Distributions	(6,550)	(7,472)
Operating Transfers Out	(1,612)	(390)
<u>Net Cash Provided by Operating Activities</u>	6,565	8,432
<u>Cash - January 1</u>	<u>144,022</u>	<u>135,590</u>
<u>Cash - December 31</u>	<u>\$150,587</u>	<u>\$144,022</u>
 <i>Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities</i>		
<u>Net Income</u>	<u>\$ 6,592</u>	<u>\$ 7,255</u>
<u>Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities</u>		
(Increase) Decrease in		
Due From Other Funds		1,200
Increase (Decrease) in		
Due to Other Governments	(27)	(23)
<u>Total Adjustments</u>	<u>(27)</u>	<u>1,177</u>
<u>Net Cash Provided by Operations</u>	<u>\$ 6,565</u>	<u>\$ 8,432</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Alstead, New Hampshire was incorporated in 1763 and operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Governmental Reporting Entity

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Alstead includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

The following organization is not part of the Town and is excluded from the accompanying financial report:

Fall Mountain Regional School District

B. Basis of Presentation

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

income determination. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

- Vilas Pool
- Arch Pond Committee
- Shedd Porter Memorial Library
- Conservation Commission
- Federal Emergency Management Assistance

FIDUCIARY FUND TYPES

Fiduciary Funds include Expendable and Nonexpendable Trust Funds. The measurement focus of the Expendable Trust Funds is the same as of governmental funds. Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, emphasis is placed on the determination of net income, financial position and changes in financial position.

Trust Funds - Trust Funds are used to account for the assets held in trust by the Town. The following funds are included in this fund type:

Nonexpendable Trust Funds

- Town Trusts
- Library Trusts
- School and Other Trusts

Expendable Trust Funds

- Town Trusts
- Capital Reserve Funds

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt.

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This group of accounts is established to account for all long-term debt of the Town.

TOTAL COLUMNS (MEMORANDUM ONLY) ON COMBINED STATEMENTS

Amounts in the "Totals (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Totals (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

C. Basis of Accounting

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt, are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all Special Revenue Funds, except Arch Pond Committee Fund. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1991, the beginning General Fund balance was applied as follows:

Unreserved Fund Balance	
Used to Reduce Tax Rate	\$32,000
Beginning Fund Balance -	
Reserved for Encumbrances	<u>27,925</u>
Total Use of Beginning Fund Balance	<u>\$59,925</u>

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

E. Assets, Liabilities and Fund Equity

1. Cash and Equivalents

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

2. Investments

Investments are stated at cost or, in the case of donated investments, at the market value on the date of bequest or receipt.

3. Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Alstead annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained below.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

A receivable for such liens is recognized, with no allowance for uncollectibles due to the process of deeding.

Management, through a comparison of historical trends, has recognized a reserve of \$6,000 representing potential abatements of property tax receivables for the tax levy of 1991.

- b. Interest on investments is recorded as revenue in the year earned.
- c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- d. Various service charges (transfer station and planning board) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of an allowance for estimated uncollectibles calculated at 20% of the receivable at December 31, 1991.

4. Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

5. Long-Term Liabilities

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

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(expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

6. *Fund Equity*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the balance of Nonexpendable Trust Funds of which the principal must be held for investment and for which only the income may be expended for specific purposes.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes - is used to account for unencumbered balance of restricted funds. These include the uncommitted balances of the Town's Expendable Trust Funds.

F. *Revenues, Expenditures and Expenses*

Substantially all governmental fund revenues are accrued except for miscellaneous fees, permits, fines and charges for services which are reported on the cash basis in the General Fund. Property taxes are reflected on the modified accrual basis of accounting as explained above.

NOTE 2 - ASSETS

A. *Cash and Investments*

At year end, the carrying amount of the Town's cash deposits is \$498,299 and the bank balance is \$504,500. Of the bank balance, \$298,955 was covered by Federal depository insurance and \$205,545 was uninsured.

The Town is further authorized to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

Investments, in all instances, are stated at cost or, in the case of donated investments, at market value at the time of bequest or receipt. Investments at year end are as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Mutual Funds:	<u>\$9,076</u>	<u>\$85,477</u>

B. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than thirty days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

Annually, the New Hampshire Department of Revenue Administration, in conjunction with the Town, establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Fall Mountain Regional School District and Cheshire County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

C. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1991 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$2,484	\$
<u>Special Revenue Fund</u>		
Federal Emergency		
Management Assistance		<u>2,484</u>
<u>Totals</u>	<u>\$2,484</u>	<u>\$2,484</u>

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

NOTE 3 - LIABILITIES

A. Intergovernmental Payable

The Town has recorded \$686,146 as an intergovernmental payable, which represents the balance of the school district assessment due to be paid to the Fall Mountain Regional School District during the six-month period ending June 30, 1992. Also, \$56 is due the State for dog fees collected, and \$639 represents School Trust Funds held by the Trustee of Trust Funds.

B. Retirement Plan

The Town of Alstead participates in the I.C.M.A. retirement plan. Currently two employees are members. Both the Town and the employees contribute 5% of the gross wages for these employees. The contribution requirements for the year ended December 31, 1991 were \$5,184, which consisted of \$2,592 from the Town and \$2,592 from employees.

C. Long-Term Debt

1. General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1991.

General Obligation Debt Payable, January 1, 1991	\$28,000
General Obligation Debt Retired	<u>14,000</u>
General Obligation Debt Payable, December 31, 1991	<u>\$14,000</u>

General obligation debt payable at December 31, 1991 is comprised of the following individual issue:

\$70,000 1987 Fire Apparatus Note due in annual installments of \$14,000 through November 13, 1992; interest at 8.5%	<u>\$14,000</u>
---	-----------------

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1991, including interest payments, are as follows:

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

Annual Requirements To Amortize General Obligation Debt

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1992	<u>\$14,000</u>	<u>\$1,193</u>	<u>\$15,193</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

Legal Debt Margin

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as equalized by the Commissioner of Revenue Administration. At December 31, 1991, the Town of Alstead is using an equalized value of \$93,322,643 and a legal debt margin of \$1,633,146.

2. Capital Lease Agreements for Equipment

The Town has entered into a lease-purchase agreement for a highway truck, which provides for annual principal and interest payments as follows:

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1992	<u>\$13,727</u>	<u>\$2,537</u>	<u>\$16,264</u>
1993	<u>14,941</u>	<u>1,323</u>	<u>16,264</u>
<u>Totals</u>	<u>\$28,668</u>	<u>\$3,860</u>	<u>\$32,528</u>

Payments of \$12,610 principal and \$3,654 interest were made in the fiscal year ending December 31, 1991. The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

<u>Total Long-Term Debt</u>	
General Obligation	\$14,000
Capital Leases Payable	<u>28,668</u>
<u>Total</u>	<u>\$42,668</u>

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

NOTE 4 - FUND EQUITY

Reservations of Fund Balances

Reserve for Encumbrances

The General Fund reserve for encumbrances at December 31, 1991 is detailed in Exhibit A-2 and totals \$24,925.

Reserved for Special Purposes

The \$63,087 of fund balances reserved for special purposes represents \$60,887 of Capital Reserve Funds legally reserved for specific future purposes, and \$2,200 of the Expendable Town Trust Fund balance reserved for the writing of the Town history.

Reserved for Endowments

The \$182,006 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

Designated for Special Purposes

The \$38,908 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years.

Trust Funds

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1991 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Warren Monument and School Fund	\$ 5,262	\$ 139
Kimball Library Fund	2,465	
Carpenter Library Fund	500	
C. F. Warren Library Fund	5,650	
Cemetery Trust Funds	84,942	47,825
Wells and Smith		
Cemetery and School Funds	510	
Whitton Endowment Library Fund	<u>11,691</u>	<u>40</u>
<u>Total Nonexpendable</u>	<u>\$111,020</u>	<u>\$48,004</u>

TOWN OF ALSTEAD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

	<u>Expendable</u>
<u>Capital Reserve Funds</u>	
Highway Equipment	\$ 26,790
Reappraisal	34,097
<u>Other Expendable</u>	
Maybelle H. Still	
Memorial Fund - Town History	<u>25,182</u>
<u>Total Expendable</u>	<u>\$ 86,069</u>
<u>Total All Trust Funds</u>	<u>\$245,093</u>

On January 3, 1985, the Bellows Falls Trust Company was appointed Successor Trustee of the Charles N. Vilas Trust, to act in place and stead of Citibank, N.A. and United States Trust Company. The market value of the trusts as reported by the bank at December 31, 1991 is \$1,765,517. The reports of the Bellows Falls Trust Company were not examined by Plodzik & Sanderson Professional Association.

NOTE 5 - LITIGATION

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

NOTE 6 - RESTATEMENT OF FUND BALANCE - GENERAL FUND

The unreserved-undesignated fund balance at December 31, 1990 was restated as follows:

Fund Balance - December 31, 1990	\$76,843
Adjustment to record the decrease in the balance of taxes receivable due to the Town either abating or tax deeding properties during the year	<u>(12,661)</u>
Fund Balance, As Restated - December 30, 1990	<u>\$64,182</u>

EXHIBIT A-1
TOWN OF ALSTEAD
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1991

REVENUES	Estimated	Actual	Over (Under) Budget
<u>Taxes</u>			
Property and Inventory	\$1,852,773	\$1,851,603	(\$ 1,170)
Yield	7,000	10,965	3,965
Land Use Change	5,000	6,075	1,075
Interest and Penalties on Taxes	25,000	55,992	30,992
Total Taxes	<u>1,889,773</u>	<u>1,924,635</u>	<u>34,862</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	105,000	100,096	(4,904)
Dog Licenses	1,000	1,065	65
Business Licenses, Permits and Fees	2,000	1,546	(454)
Total Licenses and Permits	<u>108,000</u>	<u>102,707</u>	<u>(5,293)</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	20,227	20,227	
Business Profits Tax	38,024	38,024	
Highway Block Grant	47,991	47,991	
Reimb. a/c State-Federal Forest Land	157	157	
Total Intergovernmental Revenues	<u>106,399</u>	<u>106,399</u>	
<u>Charges for Services</u>			
Income From Departments	5,000	7,710	2,710
Rent of Town Property	150	90	(60)
Total Charges for Services	<u>5,150</u>	<u>7,800</u>	<u>2,650</u>
<u>Miscellaneous Revenues</u>			
Interest on Deposits	8,000	11,133	3,133
Trust Fund Income	64,000	63,765	(235)
Welfare Reimbursements		340	340
Donations		3,500	3,500
Total Miscellaneous Revenues	<u>72,000</u>	<u>78,738</u>	<u>6,738</u>
<u>Total Revenues</u>	<u>2,181,322</u>	<u>\$2,220,279</u>	<u>\$38,957</u>
<u>Unreserved Fund Balance</u>			
Used to Reduce Tax Rate	<u>32,000</u>		
<u>Total Revenues and Use of Fund Balance</u>	<u>\$2,213,322</u>		

The notes to the financial statements are an integral part of this statement.

NOTES

EXHIBIT A-2
TOWN OF ALSTEAD
General Fund

Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1991

	Encumbered From 1990	Appropriations 1991
<u>Current</u>		
<u>General Government</u>		
Executive Office	\$	\$ 42,122
Financial Administration		13,178
Election and Registration Expenses		1,300
Cemeteries		1,000
General Government Buildings		20,900
Planning and Zoning	1,500	5,000
Legal Expenses		3,500
Employee Benefits		21,800
Insurance		51,200
Total General Government	<u>1,500</u>	<u>160,000</u>
<u>Public Safety</u>		
Police Department	1,500	19,000
Fire Department		20,000
Forest Fires		800
Emergency Management		50
Total Public Safety	<u>1,500</u>	<u>39,850</u>
<u>Highways, Streets, Bridges</u>		
Town Maintenance		203,500
Street Lighting		7,000
Truck Lease		16,264
Total Highways, Streets, Bridges		<u>226,764</u>
<u>Sanitation</u>		
Solid Waste Disposal		85,000
Recycling		9,000
Total Sanitation		<u>94,000</u>
<u>Health</u>		
Health Department		11,421
Ambulance and Rescue		12,976
Animal Control		800
Total Health		<u>25,197</u>
<u>Welfare</u>		
General Assistance		<u>10,000</u>
<u>Culture and Recreation</u>		
Parks and Recreation		3,500
Patriotic Purposes		185
Conservation Commission		2,613
Total Culture and Recreation		<u>6,298</u>

<u>Expenditures</u> <u>Net of Refunds</u>	<u>Encumbered</u> <u>To 1992</u>	(Over) Under <u>Budget</u>
\$ 44,168	\$	(\$2,046)
13,178		
1,732		(432)
940		60
21,606		(706)
5,004		1,496
8,237		(4,737)
21,877		(77)
51,102		98
<u>167,844</u>	<u></u>	<u>(6,344)</u>
18,608		1,892
19,187		813
180		620
		50
<u>37,975</u>	<u></u>	<u>3,375</u>
206,526		(3,026)
6,799		201
<u>16,264</u>	<u></u>	<u></u>
<u>229,589</u>	<u></u>	<u>(2,825)</u>
82,742		2,258
<u>8,967</u>	<u></u>	<u>33</u>
<u>91,709</u>	<u></u>	<u>2,291</u>
11,206		215
15,688		(2,712)
503		297
<u>27,397</u>	<u></u>	<u>(2,200)</u>
8,763		1,237
2,615		885
185		
<u>2,384</u>	<u></u>	<u>229</u>
<u>5,184</u>	<u></u>	<u>1,114</u>

EXHIBIT A-2 (Continued)
TOWN OF ALSTEAD
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1991

	Encumbered From 1990	Appropriations 1991
<u>Capital Outlay</u>		
Salt Shed	24,925	
Computerization of Town Maps		3,800
Fire Department Tanker		15,000
Municipal Building Heating System		12,000
Rhoades District Bridge		10,000
Hill Road Repairs		40,000
Total Capital Outlay	<u>24,925</u>	<u>80,800</u>
<u>Debt Service</u>		
Principal of Long-Term Debt		14,000
Interest Expense - Long-Term Debt		2,380
Interest Expense - Tax Anticipation Notes		10,000
Total Debt Service		<u>26,380</u>
<u>Intergovernmental</u>		
School District Assessment		1,372,292
County Tax Assessment		150,351
Total Intergovernmental		<u>1,522,643</u>
<u>Other Financing Uses</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
<u>Special Revenue Funds</u>		
Shedd Porter Memorial Library		7,000
Federal Emergency Management Assistance		1,500
Vilas Pool		2,890
<u>Expendable Trust Funds</u>		
Capital Reserve Funds		10,000
Total Operating Transfers Out		<u>21,390</u>
<u>Total Appropriations,</u>		
<u>Expenditures and Encumbrances</u>	<u>\$27,925</u>	<u>\$2,213,322</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1992</u>	<u>(Over) Under Budget</u>
	24,925	
3,800		
15,000		
10,045		1,955
10,000		
<u>39,375</u>		<u>625</u>
78,220	<u>24,925</u>	<u>2,580</u>
14,000		
2,321		59
6,835		<u>3,165</u>
<u>23,156</u>		<u>3,224</u>
1,372,292		
<u>150,351</u>		
<u>1,522,643</u>		
7,000		
188		1,312
2,890		
<u>10,000</u>		
<u>20,078</u>		<u>1,312</u>
<u>\$2,212,558</u>	<u>\$24,925</u>	<u>\$3,764</u>

notes to the financial statements are an integral part of this statement.

EXHIBIT A-3
TOWN OF ALSTEAD
General Fund

Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1991

<u>Unreserved - Undesignated Fund Balance -</u> <u>January 1 (As Restated - Note 6)</u>	\$64,182	
<u>Deduction</u> Unreserved Fund Balance Used to Reduce the 1991 Tax Rate	<u>32,000</u>	\$32,182
<u>Addition</u> <u>1991 Budget Summary</u> Revenue Surplus (Exhibit A-1) Unexpended Balance of Appropriations (Exhibit A-2) 1991 Budget Surplus	\$38,957 <u>3,764</u>	 <u>42,721</u>
<u>Unreserved - Undesignated</u> <u>Fund Balance - December 31</u>		<u>\$74,903</u>

The notes to the financial statements are an integral part of this statement.

NOTES

EXHIBIT B-1
TOWN OF ALSTEAD
Special Revenue Funds
Combining Balance Sheet
December 31, 1991

<u>ASSETS</u>	<u>Vilas Pool</u>	<u>Arch Pond Committee</u>	<u>Shedd Porter Memorial Library</u>
Cash and Equivalents	\$13,811	\$11,770	\$7,480
<u>Receivables</u>			
Interest			
Accounts	2,050		
Intergovernmental			
TOTAL ASSETS	<u>\$15,861</u>	<u>\$11,770</u>	<u>\$7,480</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Interfund Payable	\$	\$	\$
Deferred Revenues			
Total Liabilities			
 <u>Equity</u>			
<u>Fund Balances</u>			
<u>Unreserved</u>			
Designated for Special Purposes	<u>15,861</u>	<u>11,770</u>	<u>7,480</u>
TOTAL LIABILITIES AND EQUITY	<u>\$15,861</u>	<u>\$11,770</u>	<u>\$7,480</u>

<u>Conservation Commission</u>	<u>Federal Emergency Management Assistance</u>	<u>Totals</u>	
		<u>December 31, 1991</u>	<u>December 31, 1990</u>
\$3,797	\$	\$36,858	\$36,025
			200
	2,484	2,050	2,709
		<u>2,484</u>	<u>2,298</u>
<u>\$3,797</u>	<u>\$2,484</u>	<u>\$41,392</u>	<u>\$41,232</u>
\$	\$2,484	\$ 2,484	\$ 1,180
			<u>1,118</u>
	<u>2,484</u>	<u>2,484</u>	<u>2,298</u>
<u>3,797</u>		<u>38,908</u>	<u>38,934</u>
<u>\$3,797</u>	<u>\$2,484</u>	<u>\$41,392</u>	<u>\$41,232</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-2
TOWN OF ALSTEAD
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1991

	<u>Vilas Pool</u>	<u>Arch Pond Committee</u>	<u>Shedd Porter Memorial Library</u>
<u>Revenues</u>			
Intergovernmental Revenues	\$	\$	\$
Charges for Services			80
Miscellaneous	19,245	812	8,665
<u>Other Financing Sources</u>			
Operating Transfers In	<u>2,890</u>	<u> </u>	<u>8,612</u>
<u>Total Revenues and Other Financing Sources</u>	<u>22,135</u>	<u>812</u>	<u>17,357</u>
<u>Expenditures</u>			
<u>Current</u>			
Highways, Streets, Bridges			
Culture and Recreation	24,103	55	15,767
<u>Other Financing Uses</u>			
Operating Transfers Out	<u> </u>	<u> </u>	<u>600</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>24,103</u>	<u>55</u>	<u>16,367</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(1,968)	757	990
<u>Fund Balances - January 1</u>	<u>17,829</u>	<u>11,013</u>	<u>6,490</u>
<u>Fund Balances - December 31</u>	<u>\$15,861</u>	<u>\$11,770</u>	<u>\$ 7,480</u>

<u>Conservation Commission</u>	<u>Federal Emergency Management Assistance</u>	<u>Totals</u>	
		<u>December 31, 1991</u>	<u>December 31, 1990</u>
\$	\$1,304	\$ 1,304	\$21,696
195		80	
		28,917	25,148
<u> </u>	<u>188</u>	<u>11,690</u>	<u>11,447</u>
<u>195</u>	<u>1,492</u>	<u>41,991</u>	<u>58,291</u>
	1,492	1,492	24,654
		39,925	28,694
<u> </u>	<u> </u>	<u>600</u>	<u>1,200</u>
<u> </u>	<u>1,492</u>	<u>42,017</u>	<u>54,548</u>
195		(26)	3,743
<u>3,602</u>	<u> </u>	<u>38,934</u>	<u>35,191</u>
<u>\$3,797</u>	<u>\$ -0-</u>	<u>\$38,908</u>	<u>\$38,934</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-3
TOWN OF ALSTEAD
Special Revenue Fund - Vilas Pool
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1991

Revenues

Miscellaneous

Vilas Trust	\$15,239
Interest Income	762
Donations	2,861
Other	383

Other Financing Sources

Operating Transfers In
General Fund

2,890

Total Revenues and Other Financing Sources

\$22,135

Expenditures

Current

Culture and Recreation

Salaries and Benefits	\$ 6,939
Materials and Supplies	1,731
Utilities	711
Maintenance and Repairs	1,910
Capital Acquisitions and Improvements	9,755
Other	<u>3,057</u>

Total Expenditures

24,103

Excess (Deficiency) of Revenues

and Other Financing Sources

Over (Under) Expenditures

(1,968)

Fund Balance - January 1

17,829

Fund Balance - December 31

\$15,861

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-4
TOWN OF ALSTEAD
Special Revenue Fund - Arch Pond Committee
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1991

Revenues

Miscellaneous

Interest Income	\$ 812
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Expenditures

Current

Culture and Recreation

Rubbish Removal	\$40
-----------------	------

Other	<u>15</u>
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<u>Total Expenditures</u>	<u>55</u>
---------------------------	-----------

<u>Excess of Revenues Over Expenditures</u>	757
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<u>Fund Balance - January 1</u>	<u>11,013</u>
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<u>Fund Balance - December 31</u>	<u>\$11,770</u>
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The notes to the financial statements are an integral part of this statement.

EXHIBIT B-5
TOWN OF ALSTEAD
Special Revenue Fund - Shedd Porter Memorial Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1991

Revenues

Charges for Services

Copier Income \$ 80

Miscellaneous

Interest & Dividends 194

Shedd Porter Trust 6,415

Donations 2,056

Other Financing Sources

Operating Transfers In

General Fund 7,000

Trust Funds 1,612

Total Revenues and

Other Financing Sources

\$17,357

Expenditures

Current

Culture and Recreation

Salaries and Benefits \$7,649

Other Administrative Costs 949

Books, Periodicals and Programs 4,895

Operations and Maintenance of Facilities 2,274

Other Financing Uses

Operating Transfers Out

General Fund 600

Total Expenditures and

Other Financing Uses

16,367

Excess of Revenues and

Other Financing Sources Over

Expenditures and Other Financing Uses

990

Fund Balance - January 1

6,490

Fund Balance - December 31

\$ 7,480

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-6
TOWN OF ALSTEAD
Special Revenue Fund - Conservation Commission
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1991

Revenues

Miscellaneous

Interest Income

\$ 195

Fund Balance - January 1

3,602

Fund Balance - December 31

\$3,797

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-7
TOWN OF ALSTEAD
*Special Revenue Fund - Federal Emergency Management Assistance
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1991*

Revenues

Intergovernmental

Federal Emergency Management

\$1,118

State Emergency Management

186

Other Financing Sources

Operating Transfers In

General Fund

188

Total Revenues and Other Financing Sources

1,492

Expenditures

Current

Highways, Streets, and Bridges

1,492

Excess of Revenues and Other

Financing Sources Over Expenditures

-0-

Fund Balance - January 1

-0-

Fund Balance - December 31

\$ -0-

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF ALSTEAD
Trust Funds
Combining Balance Sheet
December 31, 1991

ASSETS	Trust Funds		
	Expendable	Capital	Nonexpendable
	Town	Reserve	Town
Cash and Equivalents	\$25,182	\$60,887	\$150,587
Investments			9,076
 TOTAL ASSETS	 \$25,182	 \$60,887	 \$159,663
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Intergovernmental Payable	\$	\$	\$ 639
 <u>Equity</u>			
<u>Fund Balances</u>			
Reserved for Endowments	22,982		159,024
Reserved for Special Purposes	2,200	60,887	
Total Equity	25,182	60,887	159,024
 TOTAL LIABILITIES AND EQUITY	 \$25,182	 \$60,887	 \$159,663

Totals	
December 31, 1991	December 31, 1990
\$236,656	\$219,346
<u>9,076</u>	<u>9,076</u>
<u>\$245,732</u>	<u>\$228,422</u>
\$ 639	\$ 666
182,006	176,241
<u>63,087</u>	<u>51,515</u>
<u>245,093</u>	<u>227,756</u>
<u>\$245,732</u>	<u>\$228,422</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF ALSTEAD
Fiduciary Fund Type
Expendable Trust Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1991

	Town Trust Funds	Capital Reserve Funds	Totals	
			December 31, 1991	December 31, 1990
<u>Revenues</u>				
Interest and Dividend Income	\$ 918	\$ 3,672	\$ 4,590	\$ 5,536
<u>Other Financing Sources</u>				
Operating Transfers In		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<u>Total Revenues and</u>				
<u>Other Financing Sources</u>	918	13,672	14,590	15,536
<u>Expenditures</u>				
<u>Current</u>				
General Government	<u>3,845</u>		<u>3,845</u>	<u>7,235</u>
<u>Excess (Deficiency) of Revenues</u>				
<u>and Other Financing Sources</u>				
<u>Over (Under) Expenditures</u>	(2,927)	13,672	10,745	8,301
<u>Fund Balances - January 1</u>	<u>28,109</u>	<u>47,215</u>	<u>75,324</u>	<u>67,023</u>
<u>Fund Balances - December 31</u>	<u>\$25,182</u>	<u>\$60,887</u>	<u>\$86,069</u>	<u>\$75,324</u>

The notes to the financial statements are an integral part of this statement.

SCHEDULE I
TOWN OF ALSTEAD
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 1991

<u>Motor Vehicle Permits Issued</u>		\$100,106
<u>Dog Licenses and Penalties</u>		
Town's Share	\$961	
State's Share	<u>104</u>	1,065
<u>All Other Collections</u>		<u>1,546</u>
<u>Remittances To Treasurer</u>		<u>\$102,717</u>

The notes to the financial statements are an integral part of this schedule.

NOTES

SCHEDULE II
TOWN OF ALSTEAD
Trust Funds
Summary of Principal, Income and Investments
For the Fiscal Year Ended December 31, 1991

	Principal		
	Balance January 1, 1991	Additions (Withdrawals)	Balance December 31, 1991
<u>Cemetery Trust Funds</u>			
Perpetual Care	\$ 84,342	\$ 600	\$ 84,942
<u>Library Funds</u>			
Kimball Fund	2,465		2,465
Carpenter Fund	500		500
C. F. Warren Fund	5,650		5,650
Whitton Endowment Fund	<u>11,038</u>	<u>653</u>	<u>11,691</u>
Total Library Funds	<u>19,653</u>	<u>653</u>	<u>20,306</u>
<u>School and Other Funds</u>			
Warren Monument and School Fund	5,262		5,262
Kingsbury School Fund	606		606
Wells and Smith Cemetery and School Funds	510		510
Maybelle H. Still Memorial Fund - Town History	<u>13,715</u>	<u> </u>	<u>13,715</u>
Total School and Other Funds	<u>20,093</u>	<u> </u>	<u>20,093</u>
<u>Capital Reserve Funds</u>	<u>40,000</u>	<u>10,000</u>	<u>50,000</u>
<u>Totals</u>	<u>\$164,088</u>	<u>\$11,253</u>	<u>\$175,341</u>

Balance January 1, 1991	Income		Balance December 31, 1991	Balance of Principal and Income December 31, 1991
	Earned During Year	Expended During Year		
<u>\$42,363</u>	<u>\$11,359</u>	<u>\$ 5,897</u>	<u>\$47,825</u>	<u>\$132,767</u>
	214	214		2,465
	43	43		500
	425	425		5,650
40	<u>930</u>	<u>930</u>	40	<u>11,731</u>
<u>40</u>	<u>1,612</u>	<u>1,612</u>	<u>40</u>	<u>20,346</u>
262	414	537	139	5,401
60	48	75	33	639
	41	41		510
<u>14,394</u>	<u>918</u>	<u>3,845</u>	<u>11,467</u>	<u>25,182</u>
<u>14,716</u>	<u>1,421</u>	<u>4,498</u>	<u>11,639</u>	<u>31,732</u>
<u>7,215</u>	<u>3,672</u>		<u>10,887</u>	<u>60,887</u>
<u>\$64,334</u>	<u>\$18,064</u>	<u>\$12,007</u>	<u>\$70,391</u>	<u>\$245,732</u>

The notes to the financial statements are an integral part of this schedule.

1991 MARRAIGES

<u>GROOM</u>	<u>RESIDENCE</u>	<u>BRIDE</u>	<u>RESIDENCE</u>	<u>PLACE OF MARRAIGE</u>	<u>DATE</u>
Douglas W. Pearson	Alstead	Michelle L. Trombley	Alstead	Alstead	04-27-91
Albert R. Dargie	Alstead	Deborah A. Brooks	Alstead	Claremont	06-22-91
Thomas G. Twombly	Texas	Dana C. Haugen	Texas	Alstead	06-29-91
Wayne C. Bouchard	Vermont	Linda J. Chartier	Connecticut	Alstead	07-20-91
Edward Edson Jr.	Alstead	Donna L. Peck	Alstead	Keene	07-20-91
Ronald A. Plummer Jr.	Alstead	Carin E. Pierce	Alstead	Langdon	08-24-91
Paul Sarza	Rhode Island	Lora L. Cartwright	Alstead	Keene	09-01-91
Robert A. Eichler	Alstead	Carol J. Kurpiewski	Alstead	Keene	11-23-91
Robert L. Ramsey	Alstead	Leigh A. Kmiec	Alstead	Alstead	12-21-91

* 1991 BIRTHS

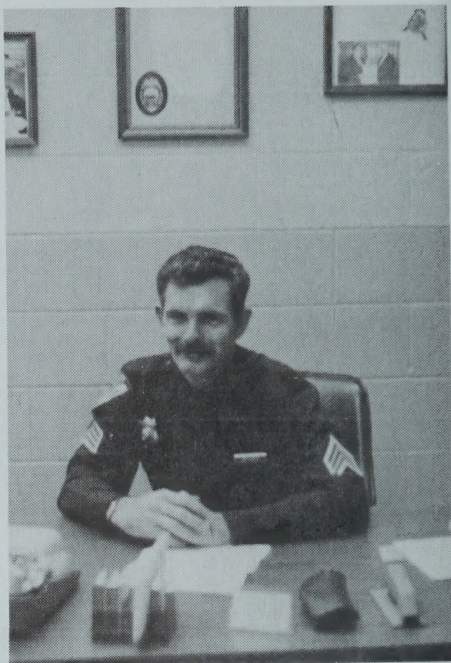
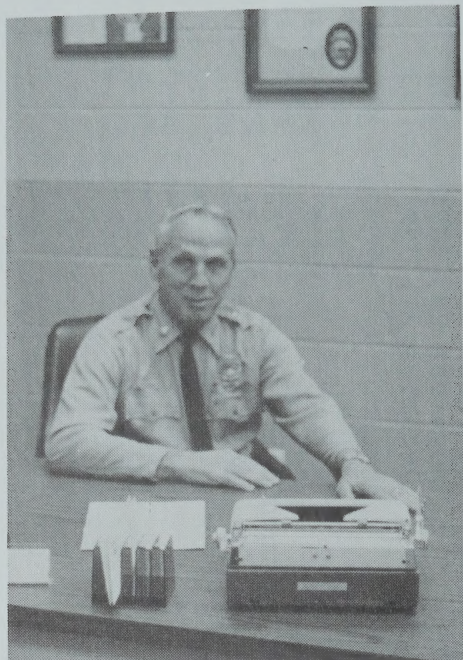
<u>DATE</u>	<u>PLACE OF BIRTH</u>	<u>BABY'S NAME</u>	<u>FATHER'S NAME</u>	<u>MOTHER'S MAIDEN NAME</u>
January 14	Keene	Virginia Marie	Kevin E. Chamberlain	Laurie Anne St. Pierre
January 31	Peterborough	Malachi Andreas	Daniel J. Belluscio	Evelyn Wilson Belluscio
February 12	Keene	Cory Allen	Richard A. Plummer	Michelle L. Russell
March 16	Peterborough	Adam William		Julie Marie Perham
March 17	Keene	Gregory Richard	Maurice R. Burroughs	Therese A. Donohue
October 23	Keene	Tyson John	Thomas J. Fredriksen	Melissa B. Henry
October 31	Keene	Christopher Alan	Todd A. Ager	Karen D. Sekelsky
October 31	Keene	Jennifer Ruth	John V. Townshend	Karen R. Duffy
November 8	Keene	Patrick Anthony	William E. Simonds	Jennifer L. Garland

*This list may be incomplete as it is no longer mandatory for Vermont to send us vital statistics.

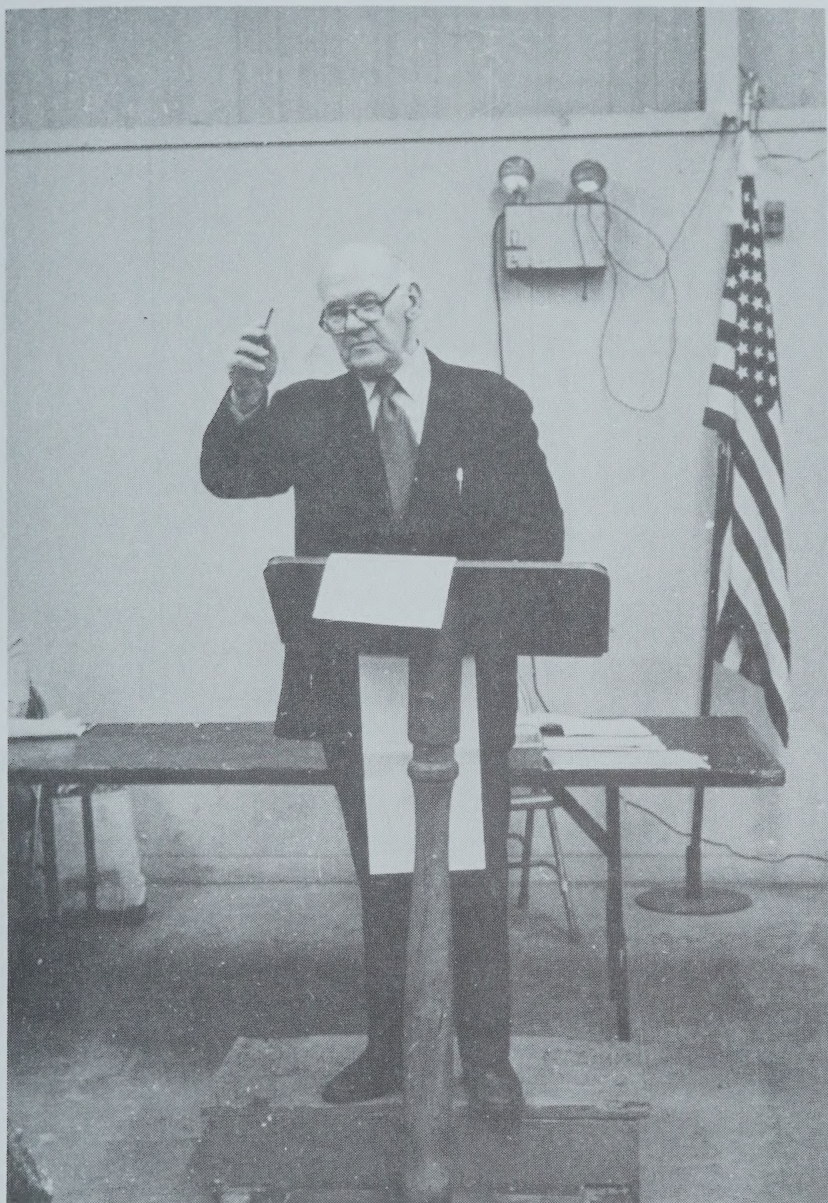
** 1991 DEATHS

PLACE OF DEATH	NAME	DATE OF DEATH	AGE
*Westmoreland	Margaret E. Kilburn	March 26, 1991	94
Waterbury, CT	Shirley J. Averill	April 4, 1991	69
*Brattleboro, VT	Cecil Kenneth Gilmore	April 18, 1991	
*Westmoreland	Ralph H. Merrill	May 21, 1991	89
Keene	Margery M. Molesky	June 21, 1991	69
Alstead	Robert Eugene Burroughs	June 17, 1991	48
*Keene	John M. Kilburn Sr.	August 7, 1991	3 min.
*Hanover	Cassandra H. Speed	August 29, 1991	4
*Claremont	Patrick I. Wilson	August 8, 1991	
*Bellows Falls	Clarence H. Miller	October 9, 1991	
Alstead	Charlotte H. Thompson	November 8, 1991	76
*Keene	Maude A. Simino	November 25, 1991	96
Westmoreland	George W. Ryan	December 21, 1991	93

* Brought to town for burial
 ** This list may be incomplete as it is no longer mandatory for Vermont to send us vital statistics.



OPEN HOUSE NOVEMBER 3rd, 1991



DEDICATED TO AUSTIN FLETCHER

Resident of East Alstead, Farmer, Plumber and for many years served as Town Moderator. Known and remembered for his quick wit and New England sense of Humor.

